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VOL. XLIV., No. 7.

The Solicitors' Journal and Reporter.

LONDON, DECEMBER 16, 1899.

* The Editor cannot undertake to return rejected contributions, and copies should be kept of all articles sent by writers who are not on the regular staff of the JOURNAL.

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CURRENT TOPICS.

ATTENTION SHOULD be drawn to the letter from the President of the Leeds Law Society to a local journal, which we reprint elsewhere, on the subject of the recent proceedings with regard to the estate duty. We have reason to believe that it expresses the views of a large number of solicitors, both in town and country; and it is to be hoped that the Council of the Incorporated Law Society may be induced to take the whole subject of estate duty into consideration with a view to endeavouring to obtain an early alteration of the law.

IN A RECENT case before Mr. Justice KEKEWICH, says a correspondent, the defendant had given notice to the plaintiffs, in what is, I believe, a not uncommon form, to produce in court at the trial of the action "all the plaintiffs' books of account containing entries of dealings between them and the defendant for September, 1896, and also all letters written by the defendant or any other person to the plaintiffs relating to relevant matters." At the hearing of the action counsel for the defence called for the production of certain cash books and ledgers which, as he alleged, were properly included under the above description of documents. The books, however, were not forthcoming. The learned judge thereupon took occasion to observe that notices to produce were necessarily founded on affidavits of documents, and that the proper course was, as far as possible, in drawing these notices, to refer to the specific descriptions of the different documents as given in the affidavits. In the present case the defendant called vaguely on the plaintiffs to produce a whole mass of documents. The learned judge did not consider that a proper proceeding, and he would go so far as to say that, had he found himself obliged to postpone the hearing till these documents were produced, he should certainly have declined to allow the defendant the costs of the day. If I am right in supposing that the form thus censured for its vagueness is not uncommon, it seems important that this judicial opinion should be brought to the notice of solicitors.

SEVERAL CASES have lately been reported of the removal by the Irish Lord Chancellor of justices from the commission of the peace. As a rule, a justice holds office only during the pleasure of her Majesty, and so is liable to removal by the Lord Chancellor without any reason being given. There seem, however, to be some exceptions to this rule, for by the Local Government Acts, 1888 and 1894, respectively, the chairman of a county council and the chairman of a district council is a justice of the peace for the county "by virtue of his office"; but he must, before acting as such, take the usual oath. There does not appear in either Act to be any provision giving the Lord Chancellor any power of removal of such justices, even in case of misconduct or seditious behaviour. As, therefore, these justices derive their right to act as justices from Act of Parliament, it seems that the Lord Chancellor has no power to remove them. This is certainly an anomaly in the case of a judicial office below the standing of a High Court judge, and the exception has not been extended to Ireland. By the Local Government (Ireland) Act, 1898, it is provided that the chairman of county councils and of certain district councils shall, by virtue of their office, be justices of the peace; but section 95 of the Act provides that "every such chairman who is by virtue of this Act a justice of the peace shall, in his capacity of justice, but not otherwise, notwithstanding anything in the other provisions of this Act, be subject to the same restrictions, disqualifications, and power of removal by the Lord Chancellor as any other justice of the peace. It seems probable that the absence of any such provision from the English Acts was an oversight, which has not been repeated in the Irish Act.

AN IMPORTANT ruling has been given by GRANTHAM, J., on the North-Eastern Circuit as to the admissibility of the evidence of a solicitor who is allowed to look at the transcript of a shorthand account of his interview with a client dictated by him to his clerk, the transcript having been perused by the solicitor shortly afterwards. The practice of allowing a witness to refresh his memory by referring to notes is well established. But such a course, it is said, can be adopted only where the writing has been made, or its accuracy recognized, at the time of the fact in question, or, at furthest, so recently afterwards as to render it probable that the memory of the witness had not then become defective: Taylor on Evidence (9th ed.), p. 923. And it seems to be sufficient that the witness swears positively that the notes, though made after the event, were made at a time when he had a distinct recollection of the matter narrated, provided they have not been made subsequently to the event for the purpose of use as evidence. And it is not essential that the notes have been made by the witness himself, though if made by anyone else he must examine them while the facts are fresh in his memory. Thus, to quote a case cited in Taylor on Evidence (p. 925), a seaman has been allowed to refer to a logbook which, though not written by himself, had from time to time, and while the occurrences were recent, been examined by him. Moreover, if the note is in itself proper, it is not necessary that the witness should have upon referring to it any independent recollection of the fact stated. It is sufficient that from the circumstances under which the note was taken he can vouch for its accuracy. A good instance of this is the case of *R. v. Guinea* (cited in Taylor on Evidence, 927), referred to by GRANTHAM, J., of the barrister who was allowed to make the notes on his brief evidence of what took place at the trial, although personally he did not recollect it. These cases appear to afford ample justification for the result at which Mr. Justice GRANTHAM arrived. A shorthand clerk, as the learned judge observed, is now a necessary help to a solicitor, and his notes, when transcribed and perused by the solicitor, may fairly be treated as notes taken by the solicitor himself. It is to be observed that special emphasis was laid upon the examination of the transcript by the solicitor. It is this examination, shortly after the notes have been dictated, which certifies the accuracy of the transcript, and makes it available for purposes of evidence.

THERE is fortunately at the present time a strong tendency to

look at substance rather than form in litigious matters, but sometimes, particularly in cases arising on the Bills of Sale Acts, the court is compelled to prefer form to substance. Even here, however, formal requirements are viewed with as much liberality as is consistent with the wording of the Acts, and in this connection it is worth while to refer again to the case of *De Braam v. Ford* (ante, p. 87), on which we commented last week. The case raised the old question whether a bill of sale was sufficiently in accordance with the statutory form to satisfy the requirement of section 9 of the Act of 1882. The statutory form includes a stipulation that the borrower will repay the loan, and it is essential that a fixed time or times of payment shall be inserted. Hence the bill of sale is void if the time is left uncertain, and the money consequently cannot be made payable on demand (*Hetherington v. Groom*, 13 Q. B. D. 789), nor can the time of payment be made to depend upon a contingency: *Hughes v. Little* (18 Q. B. D. 32). "Wherever," said Lord ESHER, M.R., in the latter case, "the time of payment is by any circumstances rendered uncertain, whether it be by reason of the sum secured being payable on demand, or by any other circumstance, the same principle applies." In the present case the bill of sale provided that the money should be paid "on or before the 1st day of November, 1899." This clause, it was said, left the time uncertain, and, in accordance with the above cases, made the bill of sale void, and NORTH, J., held that this contention was correct. This, however, is to insist on a stricter compliance with the statutory form than, according to the now accepted test, is requisite. In *Ex parte Stanford* (17 Q. B. D. 259) the full Court of Appeal (FRY, L.J., dissentiente) held that variations from the statutory form did not avoid the bill of sale unless they altered the legal effect which would attach to a bill of sale drawn in the statutory form. But in considering the legal effect of a stipulation for payment, the material point to notice is the time at which an obligation to pay is thrown upon the borrower. In the present case there was no doubt as to this date. The borrower was not bound to pay till the 1st of November, and this accordingly was the fixed time for payment required by the statutory form. The option to pay earlier, if it required to be justified at all, could be justified, so the Court of Appeal held, as a provision for the defeasance of the security such as the statutory form expressly permits.

ONE DAY last week the melody of an "Æolian organ" drew many to Appeal Court II., where they found that LINDLEY, M.R., was (if we may venture to say so), for the hour, Master of a novel kind of Rolls. Seriously considered, the case of *Boosey v. Whight*, in which the court has just given judgment, has raised another of the very important points which, like that of *Walter v. Lane*, shew the inadequacy of the present Copyright Acts and the need of new legislation for protection, both on behalf of and against modern mechanical ingenuity. Here the defendants sold an expensive instrument, mechanically worked by wind and fitted with stops, swells, and pedals, from which melodies were produced by the unrolling of long paper-sheets, perforated with parallel slits whose length varied according to the notation of the air; the rolls also contained in print words such as *andante*, *piano*, &c., which were used by the person controlling the organ as directions in obedience to which he could effect changes in time and expression. The plaintiffs were proprietors of the copyright in the music of three songs, the airs of which the defendants had "translated" into their own perforated notation; the sale of the three rolls so made was alleged to be an infringement of copyright, as being the multiplication of copies, though by a different system of symbols, of airs the property of which was in the plaintiffs. In effect, the plaintiffs contended that these "Æolian" rolls were "sheets of music" within the meaning of the Copyright Act, 1842. After a full argument of the case, STIRLING, J. (47 W. R. 554), held that the Act did not prevent the defendants from making or selling the rolls so far as they contained perforations, but he granted a limited injunction to restrain them from adding the words of direction above-mentioned, as taken from the plaintiff's sheets of music. The outcome of an exhaustive and interesting argument in the Court of Appeal is that the main decision of the

learned judge is affirmed, while the defendants are relieved from the restraint in respect of the words of directions. The judgment of LINDLEY, M.R. (with which JEUNE, P., agreed, and which was substantially supported by ROMER, L.J.), expressed the view that such a perforated sheet, even if a sufficiently skilful person could read the melody from it or even translate the same back from it into the usual notation, was not made to be so used and was in fact not so used; while not saying that the roll could not be regarded as a "sheet of music," he could not hold that it was "a copy" within the meaning of sections 2 and 15 of the Copyright Act. We are thus brought back to the frequent inference, recently exemplified in the case concerning Lord ROSEBURY's speeches—viz., that over fifty years of human ingenuity and avidity for knowledge and entertainment requires new legislation, especially where the statutes in force have been so often found inadequate or ill-defined. In *Walter v. Lane* it was held that the Act could not be extended to the protection of a journal put to the expense of a shorthand writer who had to shew considerable skill in editing his report; in *Boosey v. Whight* the same misfortune has befallen the proprietor of a valuable melody; for, while able to enforce his copyright where his musical score has been taken for normal and proper musical reproduction, he is unable to restrain a novel and ingenious mechanical method of reproducing the same thing, which must necessarily be less artistic, but is obviously of great commercial value.

DOGS ARE thought very meanly of by the common law of England. They are classed along with animals unfit for food, and are therefore not the subject of larceny, whether alive or dead. HALE accounts for this (very unfairly according to our ideas) because "of the looseness of their nature," and because, not being used either for draught or food, they are kept merely for whim or pleasure. Two prisoners, against whom an indictment was presented last week at the London Sessions, have received the benefit of this state of the common law. They were indicted for stealing a dog, but, on being arraigned, objection was taken on their behalf that the indictment would not lie, as a dog was not a subject of larceny, and the objection was held to be good and the prisoners were discharged. Now, although an indictment does not, in general, lie for stealing a dog, there are two cases in either of which an indictment for dog stealing may be good. The first of these is under section 18 of the Larceny Act, 1861, which provides for the summary punishment of persons guilty of stealing dogs, and further provides that whoever, after having been once convicted by justices of stealing a dog, again steals a dog, is guilty of a misdemeanour. Even here, however, we see signs of how greatly the law despises dogs, for the maximum penalty is eighteen months' imprisonment, while a person convicted of stealing the dog's collar would be liable to penal servitude. The other case in which a person may be indicted for stealing a dog arises from the operation of section 17 of the Summary Jurisdiction Act, 1879, which provides that whenever a person is charged before justices with any offence (except assault) in respect of which on conviction the court may sentence him to imprisonment for more than three months, the person so charged may claim a right to be tried by a jury, and thereupon the case is to be treated as if the accused were charged with an indictable offence. As the sentence for dog stealing on summary conviction may amount to six months' imprisonment, a person who claims a right to be tried by jury under this section may be indicted for dog stealing although he has not been previously convicted of the offence. The section, however, provides further that "before the charge is gone into" the accused person must be informed of his right, and then he may make his claim to be tried by jury, "but not afterwards." It is this latter provision which caused the miscarriage of justice in the recent case. The prisoners had elected to be tried summarily, and evidence was heard, and the accused were remanded. Upon the second day of the hearing, however, the magistrate said that the case was so complicated as to be only suitable for the decision of a jury, and that unless the accused were prepared to plead guilty, he would send the case for trial. They said they would rather be sent for trial than plead guilty. Such a decision by the

accused cannot possibly, under the circumstances, amount to an election to be tried by jury under the Act, especially as the Act gives the right only before the charge is gone into and not afterwards. There was clearly a slip on the magistrate's part, and so the accused avoided trial altogether. It is submitted, however, that magistrates might with advantage be given the power, which this magistrate assumed in error, of sending a case to be tried by a jury where there is great conflict of evidence, and where the accused, if guilty, ought to have severe punishment.

THE COURT of Appeal have reversed the decision of the Divisional Court (DAY and LAWRENCE, JJ.) in *Muller & Co.'s Margarine (Limited) v. Inland Revenue Commissioners*, and have held goodwill of a business carried on upon premises situate abroad to be property "locally situate out of the United Kingdom" within the meaning of section 59 of the Stamp Act, 1891, so as to exempt an agreement for sale of it from *ad valorem* duty. The Divisional Court had followed the principle applied by the Court of Appeal in *Smelting Co. of Australia (Limited) v. Inland Revenue Commissioners* (1897, 1 Q. B. 175) to the sale of a patent granted abroad. In that case an agreement made here for the sale of an estate in New South Wales included the benefit of a sole licence granted to the vendors to use a patent in the district where the estate was situated, and also a half share in the patent. Upon a fair construction of section 59 it might be thought that a patent so granted and so intended to be used had a local situation in Australia, but the Court of Appeal held otherwise. Chattels, said Lord ESHER, M.R., which are tangible things, may have a local situation, but "the property here in question cannot be touched, or seen, or placed anywhere." It was perhaps natural for the Divisional Court after this to apply the same test to goodwill, and to hold that, since it was invisible and intangible, it could have no local situation, but in the Court of Appeal it has been realized—and no less could have been expected—that this is to push the principle too far. A patent, though granted and worked abroad, is not necessarily attached to premises situate abroad, but with the goodwill of a business it is different. Goodwill, indeed, is not always attached to particular premises, but in general this is the case, and the goodwill is then properly described as being situate in the place where the business is carried on. According to the judgment of A. L. SMITH, L.J., the goodwill in *Muller & Co.'s case* was something inherent to the business carried on upon the premises in Germany, and it might properly be said to be property situate out of the United Kingdom. The agreement for sale of the goodwill was therefore exempt from *ad valorem* duty.

WHERE DIRECTORS return capital to shareholders and the shareholders receive it knowing it to be capital, all parties are equally concerned in this misapplication of the assets of the company, and there is no reason why the ultimate liability should fall upon the directors rather than upon the shareholders. Hence if, in a winding up of the company, the liquidator sues the directors and compels them to restore the capital which has been wrongfully paid away, the directors ought to have their remedy over against the shareholders to recover from each one the amount which he has received. This remedy it has been held in *Moxham v. Grant* (*ante*, p. 58) that they have. In that case a steamship company recovered on an insurance in respect of a steamer which was lost and the directors distributed the amount among the shareholders. The shareholders knew of the source from which the money came and each signed a receipt acknowledging that the payment was a reduction of 10s. per share on the shares held by him. It was held by the Court of Appeal that the shareholders were constructive trustees of the money and were bound to restore it. This follows from the character attributed to the assets of a company by JESSEL, M.R., in *Russell v. Wakefield Waterworks Co.* (L. R. 20 Eq., p. 479). "In this court," he said, "the money of the company is a trust fund, because it is applicable only to the special purposes of the company in the hands of the agents of the company, and it is in that sense a trust fund applicable by them to those special purposes;

and a person taking it from them with notice that it is being applied to other purposes cannot in this court say that he is not a constructive trustee." This is enough to shew that a shareholder accepting a return of capital with notice is liable to the company as a trustee, and this liability is not extinguished because the liquidator chooses to sue the directors by whom the payment was made. Moreover, since the shareholder has received the money for his own benefit, he is bound to restore the whole of his share, and the directors are not restricted to a mere right of contribution. The entire repayment is made, therefore, as it should be, by the shareholders.

IN REPLY to our request for information as to whether there is any practising solicitor who can shew a greater age or longer practice than Mr. GEORGE HENSMAN, who was admitted in 1835 and is in his ninetieth year, a correspondent has kindly referred us to two cases of solicitors who are stated in the *Law List* to have been admitted in 1831—namely, Mr. JOHN SHAW, of the firm of Messrs. Baileys, Shaw, & Gillett, of Berners-street (Hilary term, 1831), and Mr. W. D. H. OEHME, of Upper Norwood (Michaelmas term, 1831). As the ages of these gentlemen, however, are not yet ascertained, we defer the painful duty of deposing Mr. HENSMAN from the position of the oldest practising solicitor. We shall be glad to know whether there is any solicitor now in practice who was admitted before 1831.

REGISTRATION OF TITLE ON ENFRANCHISEMENT.

A CORRESPONDENT in two letters which we have printed recently (*ante*, pp. 58, 73) raises an interesting question as to the operation of compulsory registration in a case where it is proposed to enfranchise copyhold land which is subject to a legal mortgage. According to the facts stated by our correspondent, there has been a conditional surrender by A., the copyholder, to B. by way of mortgage to secure £500, and B. is prepared to advance the further sum of £50 to cover the cost of enfranchisement upon having the total sum of £550 secured upon the enfranchised land. It is proposed to effect this by the admittance of B. on his conditional surrender and then by taking a conveyance of the freehold to B. subject to redemption by A. The land being situate in a district where registration is compulsory, the question arises whether under this arrangement the legal estate will pass to B. without registration.

The answer appears to depend upon the construction of section 20 of the Land Transfer Act. The provision of that section is expressed that "a person shall not, under any conveyance on sale executed [after registration has become compulsory], acquire the legal estate in any freehold land . . . unless or until he is registered as proprietor of the land." It is clear, and so our correspondent admits, that an enfranchisement deed is a conveyance on sale, in the usual meaning of the term, and it is equally clear, as he points out, that the section is not properly adapted to the case of a conveyance to a mortgagee, since the mortgagee cannot be registered as proprietor. His right under section 68 of the Land Transfer Act, 1875, to be thus registered is probably only available after his power of sale has become exercisable, and it does not affect the present question. It is to be observed, however, that section 20 contains no saving clause for the case where the person taking under the conveyance cannot be registered as proprietor, and on the other hand it says distinctly that "a person shall not"—or, which is the same thing, no person shall—take the legal estate until he is registered. If, then, the literal meaning of the words is to prevail, it seems that, in a case where the mortgagee allows the conveyance to be made to himself, he must take the consequence of his inability to be registered as proprietor—that is, he will fail to take the legal estate.

We have observed above that an enfranchisement deed is a conveyance on sale, but in order to appreciate the position it is necessary to consider the definition of this phrase given in section 20 of the Act of 1897. "The expression 'conveyance on sale,' it is provided, 'means an instrument executed on sale by virtue whereof there is conferred or completed a title under which an application for registration as first pro-

prietor of land may be made under the principal Act"—that is, the Act of 1875. Now, the cases in which a person may apply for registration as proprietor are enumerated in section 5 of the latter Act. They include the cases (1) where a person has contracted to buy, for his own benefit, an estate in fee simple in land, whether subject or not to incumbrances, and (2) where a person is entitled for his own benefit at law or in equity to an estate in fee simple in land, whether subject or not to incumbrances. Under the circumstances above put, A., the copyholder, upon the freehold being conveyed to B., the mortgagee, subject to a right of redemption in himself, falls within the second of these classes. He is a person who, by virtue of the special form of the enfranchisement deed, becomes entitled for his own benefit in equity to an estate in fee simple subject to an incumbrance. It follows that such an enfranchisement is a conveyance on sale within the definition of section 20, and, though the freehold is conveyed to the mortgagee, yet it is the *quondam* copyholder who is entitled to be registered as proprietor.

We arrive, therefore, at the following curious result. Since there is a person who, under the enfranchisement deed, can be registered as proprietor—namely, the mortgagor—the enfranchisement deed ranks as a conveyance on sale for the purpose of section 20. But the mortgagor will not take the legal estate, even though he is registered as proprietor, for there is no conveyance of the freehold to him; and the mortgagee, to whom the freehold is conveyed, cannot take the legal estate because he cannot be registered as proprietor. It would seem, therefore, that, if the enfranchisement is carried out in this way, the freehold legal estate will remain in the lord of the manor whether the mortgagor is registered or not; though, if he is registered, the risk arising from the outstanding legal estate is practically *nil*. It would be unsafe, however, under the circumstances to omit registration. Our correspondent in his second letter suggests that the latter part of section 20 (1) of the Act of 1897 applies only to a person who can be registered as proprietor and who neglects to be so registered. But, as we have already observed, the section contains no such qualification on the generality of its words. When once there is a "conveyance on sale," no person can take the legal estate under it unless he is registered as proprietor. If he cannot be registered as proprietor, he cannot take the legal estate, and the parties must carry out their intentions in some other way. It is to be observed that it is not opposed to the policy of the Acts thus to deny the legal estate to a mortgagee. When land is once on the register, the possession of the legal estate is a matter of little importance. It is the register which regulates priorities, and the protection of the legal estate against equitable incumbrances is required only as regards unregistered equities.

Our correspondent refers to the case of a conveyance on sale of an equity of redemption as being similar to an enfranchisement under the above circumstances, and he cites it in support of his argument that the legal estate can be got in under the enfranchisement without registration. But the analogy appears to fail in an important point. Before the enfranchisement the legal estate is in the lord of the manor, and it is essential to get it transferred from him upon the enfranchisement. But in the case of a sale of an equity of redemption no such transfer of the legal estate at the time of the sale is required. It remains in the mortgagee, and since the purchaser of the equity of redemption does not expect to get the legal estate upon the sale, section 20 does not compel him to register. When he subsequently pays off the mortgage, and takes a reconveyance, this is not a conveyance on sale, and section 20 does not apply. But where the legal estate is required to pass at the time of the sale, registration is necessary, and the grant of the legal estate must be to the person who will be entitled to be registered as proprietor.

On the 7th inst. Mr. Justice Stirling announced that, in consequence of the advanced state of business in Mr. Justice Cozens-Hardy's court, that learned judge had informed him that he would be in a position to deal with cases from this court, and he would accordingly take, for Mr. Justice Stirling, such cases as might be found desirable to send to him, either from the witness or non-witness list, without any formal order of transfer being made.

REVIEWS.

BOOKS RECEIVED.

Unwritten Laws and Ideals of Active Careers. A Series of Essays. Edited by E. H. PITCAIRN. Smith, Elder, & Co. Price 7s. 6d.

The Law of Stamp Duties on Deeds and Other Instruments. By E. N. ALPE, Barrister-at-Law. Revised and Amplified by ARTHUR B. CANE, B.A., Barrister-at-Law. Seventh Edition. Jordan & Sons (Limited).

The Lawyers' Remembrancer and Pocket-book for the Year 1900. Compiled by ARTHUR POWELL, Barrister-at-Law. The "Printer's Register" Office. Price 2s. 6d.

CORRESPONDENCE.

THE PROBATE REGISTRY.

[To the Editor of the Solicitors' Journal.]

Sir,—We have recently lodged papers in the Principal Probate Registry, and the authorities have now required our clients to supply them with copies of certain deeds referred to in the Inland Revenue affidavit.

When matters are placed in the hands of solicitors, ought not these communications to be made direct to them, and not to their clients? Dec. 7.

COUNTRY SOLICITORS.

THE LAW ASSOCIATION.

[To the Editor of the Solicitors' Journal.]

Sir,—I take the liberty to call your attention to the enclosed copy of a letter received from a member of a well-known City firm of solicitors, in response to an appeal from our chairman of directors, recently sent out to all the members of the profession. This appeal has already added many new subscribers to our list, and I feel sure that it is only necessary for the work of the association to become more generally known in the profession for it to receive a still larger increase of support, which will enable the directors to give more liberal assistance in the many sad cases of distress and want which come before them.

E. EVELYN BARRON, Secretary.

55, Lincoln's-inn-fields, London, W.C.,
Dec. 12.

The following is the letter referred to by our correspondent:—

London, E.C., November 30, 1899.

Dear Sir,—I enclose a cheque for £10 10s.—a life membership subscription to your association. Please add my name to the roll. Your chairman's letter has led me to send this. To be truthful, I was not aware until I received it of the existence of your association. I daresay there are many other members of the profession in London in a condition of similar darkness.—Yours faithfully,

J. B.

The Secretary, Law Association.

CASES OF THE WEEK.

Court of Appeal.

SWAYNE v. COMMISSIONERS OF INLAND REVENUE. No. 1.
6th Dec.

REVENUE—STAMP DUTY—CONVEYANCE ON SALE—ASSIGNMENT OF LEASE—HOLDS—APPORTIONED RENT—CONSIDERATION—STAMP ACT, 1891 (54 & 55 VICT. C. 39), s. 57.

Appeal from the judgment of the Divisional Court (Wills and Bruce, JJ.) upon a case stated by the Commissioners of Inland Revenue (reported in 47 W. R. 300; 1899, 1 Q. B. 335). By a lease of the 16th of October, 1893, the premises afterwards known as Nos. 6, 7, and 8, Bowden Hill-terrace were demised by Rowell to Mills for 99 years at a yearly rent of £3 16s. 6d., subject to the usual covenants on a building lease. By a lease of the 10th of March, 1894, the premises afterwards known as Nos. 9 and 10, Bowden Hill-terrace were demised by Rowell to Mills for a like term, subject to like covenants, at a yearly rent of £2 11s. By an assignment of the 27th of December, 1897, Mills, in consideration of £503 paid to him by the respondent, assigned to her first Nos. 7 and 8, and secondly Nos. 9 and 10, Bowden Hill-terrace, to hold for the unexpired residue of the several terms of 99 years granted by the leases subject as to Nos. 7 and 8 "to the apportioned yearly rent of £2 11s., part of the yearly rent of £3 16s. 6d." reserved by the earlier lease, and subject as to Nos. 9 and 10 to the payment of the yearly rent of £2 11s. reserved by the lease of the 10th of March, 1894, and in each case to the performance and observance of the lessee's covenants. The assignment contained covenants by the respondent with Mills to pay the apportioned rent of £2 11s. and also the entire rent of £2 11s., and a covenant by Mills with the respondent to

pay the apportioned rent of £1 5s. 6d., the residue of the yearly rent of £3 16s. 6d. reserved by the earlier lease and also mutual covenants as to the performance and observance of the covenants in the leases. This assignment was presented to the commissioners for their opinion as to the stamp duty with which it was chargeable. They held that it was chargeable as a conveyance on sale. They stated that "in accordance with their practice they did not assess duty upon the capitalized value of the yearly rent of £2 11s. payable in respect of Nos. 9 and 10, Bowden Hill-terrace. They were of opinion, however, that duty was chargeable upon the rent of the same amount payable in respect of Nos. 7 and 8, and they assessed duty upon the said sum multiplied by twenty under section 56 (2) of the Stamp Act, 1891. They also assessed duty upon the sum of £503, the premium payable under the instrument." The question was whether the commissioners were right in assessing *ad valorem* duty on the capitalized value of the apportioned rent of £2 11s. In so assessing it the commissioners relied on section 57 of the Stamp Act, 1891, which enacts that "where any property is conveyed to any person in consideration, wholly or in part, of any debt due to him, or subject either certainly or contingently to the payment or transfer of any money or stock, whether being or constituting a charge or incumbrance upon the property or not, the debt, money, or stock is to be deemed the whole or part, as the case may be, of the consideration in respect whereof the conveyance is chargeable with *ad valorem* duty." The Divisional Court held that the apportioned rent was not part of the consideration for the conveyance, and that therefore the commissioners were wrong in assessing duty on the capitalized value thereof. The commissioners appealed.

THE COURT (A. L. SMITH, COLLINS, and VAUGHAN WILLIAMS, L.JJ.) dismissed the appeal.

A. L. SMITH, L.J., said that, as to Nos. 9 and 10, Bowden Hill-terrace, the commissioners did not assess any duty in respect of the rent thereof. For the reasons given by Bruce, J., in the court below he could see no distinction between Nos. 9 and 10 and Nos. 7 and 8. When once it was remembered that the liability to pay the rent arose out of and was part of the thing demised, he could see no difference between the two sets of houses. The principles applicable to both must be the same.

COLLINS, L.J., entirely agreed with the reasons given in the court below.

VAUGHAN WILLIAMS, L.J., agreed.—COUNSELL, Sir R. B. Finlay, S.G., and Danckwerts; Vaughan Hawkins. SOLICITORS, Solicitor of Inland Revenue; Bridgman & Willecks, for Baker, Watts, Alsop, & Woolcombe, Newton Abbot.

[Reported by W. F. BARRY, Barrister-at-Law.]

KNIGHTS DEEP (LIM.) v. COMMISSIONERS OF INLAND REVENUE.

No. 1. 6th Dec.

REVENUE—STAMP DUTY—DEBENTURE—RIGHT TO REDEMPTION ON PAYING PREMIUM—STAMP ACT, 1891 (54 & 55 VICT. C. 39), s. 86; SCHEDULE I.

Appeal from the judgment of the Divisional Court (Wills and Bruce, JJ.) upon a case stated by the Commissioners of Inland Revenue (reported in 47 W. R. 415; 1899, Q. B. 345). A debenture was presented on behalf of Knights Deep (Limited), the appellants, to the Commissioners of Inland Revenue for their opinion as to the stamp duty with which the instrument was chargeable. The debenture contained these particulars: Share capital £550,000, divided into 550,000 shares of £1 each. Issue of 40,000 debentures of £100 each, carrying interest at the rate of £5 10s. per cent. per annum. The debenture contained a promise by the Knights Deep (Limited) to pay to the Simmer and Jack Proprietary Mines (Limited), or other the registered holder for the time being, subject to the conditions endorsed thereon, the sum of £100, and to pay interest thereon at the rate of £5 10s. per cent. per annum. The debenture was one of a series for securing £400,000. By clause 8 of the conditions debentures of the nominal value of £26,600 would be redeemed by the company on the 1st of July, 1902, and on each succeeding 1st of July up to and including the 1st of July, 1917, when the balance then outstanding would be redeemed. The important clause was clause 17, which was as follows: "The company may at any time after the 1st of July, 1900, redeem this debenture at £103 on giving six calendar months' previous notice. . . . Upon the expiration of such notice the said sum of £103 shall become payable as if the same was the amount of the principal moneys hereby secured and shall thereupon cease to carry interest. Provided always that the company shall not be at liberty to give such notice unless concurrently it shall give due notice to redeem in like manner all the then outstanding debentures of the said series." The appellants were a foreign company, and the debenture was made and issued by them in the United Kingdom and was capable of being sold in a stock market in the United Kingdom. The debenture was chargeable under Schedule I., Division B., of the Stamp Act, 1891, as a "marketable security" . . . (B.) being a security not transferable by delivery. . . . For or in respect of the money thereby secured: the same *ad valorem* duty according to the nature of the security as upon a mortgage." The commissioners, being of opinion that the money secured was the sum of £103, assessed the document as liable to a duty of 3s. 9d., being the duty payable on a mortgage of that amount. The appellants contended that the money secured was £100 only, in which case the duty would be 2s. 6d. The Divisional Court held that the *ad valorem* duty was chargeable upon the full sum of £103, as being the money secured by the debenture. The company appealed. *Rowell v. Inland Revenue Commissioners*, (1897, 2 Q. B. 194) was referred to.

THE COURT (A. L. SMITH, COLLINS, and VAUGHAN WILLIAMS, L.JJ.) allowed the appeal.

A. L. SMITH, L.J., said that the debenture on its face was for £100 only. By clause 17 of the conditions the company had the option, if they liked, of paying off the debentures at any time after the 1st of July, 1900, two years before the time when the debentures would otherwise become due. In his opinion the debenture only secured £100, and not £103, because the company

need never, except at their own will and pleasure, give notice to pay off the debentures at £103, instead of at £100. In his opinion, *Rowell v. Inland Revenue Commissioners*, which was a different case from the present, was rightly decided. There the debenture was a security for the £100 and the premium of £7 10s. There was here merely a stipulation that if the company chose to pay the £3 premium they were to have the privilege of paying off the principal at a certain date.

COLLINS, L.J., agreed. The £3 was a liquidated sum which the company undertook to pay if they thought it worth their while to pay off the debentures before the due date, and thereby to deprive the debenture-holders of their right to receive the interest up to that date. A bond could not be said to be a security for a sum of money which was only payable at the option of the obligor.

VAUGHAN WILLIAMS, L.J., agreed.—COUNSEL, *Joseph Walton, Q.C.*, and *Scrutton*; *Sir R. B. Finlay, S.G.*, and *Danckwerts*. SOLICITORS, *Julius & Thomas*; *Solicitor of Inland Revenue*.

[Reported by W. F. BARRY, Barrister-at-Law.]

THE EQUITABLE LIFE ASSURANCE SOCIETY OF THE UNITED STATES v. BISHOP. No. 1. 8th Dec.

INLAND REVENUE—INCOME TAX—LIFE INSURANCE COMPANY—PARTICIPATING POLICY-HOLDERS—RETURN OF PREMIUM BY WAY OF BONUS—"ANNUAL PROFITS OR GAINS"—INCOME TAX ACT, 1853 (16 & 17 VICT. c. 34) SCHEDULE D.

Appeal by the assurance company against the judgment of Darling and Channell, J.J. (reported 43 SOLICITORS' JOURNAL, p. 497), upholding a decision of the Income Tax Commissioners, who had made three assessments upon the appellants under Schedule D. of the Act 16 & 17 VICT. c. 34, of £80,000 each, for the years ending the 5th of April, 1895, 1896, and 1897 respectively. The society was established by charter under the insurance laws of the State of New York; it had its principal office in the city of New York, but had a branch for Great Britain and Ireland in London. By the articles of the charter it was provided (*inter alia*) that the capital of the company should be 100,000 dollars divided into shares of 100 dollars each; that the holders of the capital were to receive a semi-annual dividend of not more than 3½ per cent., and that the earnings and receipts of the company over and above the dividends, losses, and expenses should be accumulated; that the corporate powers of the company should be vested in a board of directors to be elected by the shareholders, which board should appoint the officers of the company, and determine the rates of premium and the terms of insurances; further, that the insurance business of the company should be conducted upon the mutual plan, and that at the expiration of every five years a balance should be struck of the affairs of the company, exhibiting its assets and liabilities, and also the net surplus; and that each policy-holder should be credited with an equitable share of the said surplus, and that such share should be applied to the purchase of an additional amount of insurance or an annuity. The policy-holders had no power to interfere in the management of the company other than a restricted right to vote at the election of a director; and in the prospectus of the company it was advertised that "no liability attaches to policy-holders." The board of directors alone by their officers managed the affairs of the company. The Inland Revenue Commissioners contended that the company and its assets were not the property of the policy-holders, who had no control, power, liability, or right except such as the shareholders by their directors chose to give them; that the policy-holders were not members of the company, but were third persons who contracted with the company; that the accumulated funds were not the property of the policy-holders, but were accumulated profits; that the company could not properly claim to be a mutual insurance company merely because there was a division of a portion of the profits, and that the net surplus, so far as the same was derived from premiums received in the United Kingdom, was a profit or gain of the company liable to be assessed to income tax under Schedule D. of the Act of 1853. *Styles* (14 A. C. 381, 38 W. R. Dig. 89), and submitted that premiums paid to the company were contributed as an estimated amount required to cover the risks for the year, and the necessary expenses; and that any surplus or balance that appeared in the balance-sheet under this head was not profit or gain liable to assessment, but was merely an excess of contribution over expenditure, which they contended would be ultimately returned to the contributors. The Divisional Court held that the surplus returned or credited to the policy-holders was "annual profits or gains" and was assessable to income tax, and that the case came within the decision in *Last v. London Assurance Co.* (34 W. R. 233, 10 App. Cas. 438), which case was distinguishable from the case of *New York Life Insurance Co. v. Styles*. From this decision the company now appealed.

THE COURT (A. L. SMITH, COLLINS, and VAUGHAN WILLIAMS, L.J.J.) dismissed the appeal.

A. L. SMITH, L.J., in delivering judgment, said that similar cases to the present had twice been before the House of Lords—namely, *Last v. London Assurance Co.*, in which case the decision of the noble lords was in favour of the Crown, and the case of *New York Life Insurance Co. v. Styles*, in which the decision was in favour of the company. It was contended on the one hand by the appellants that the present case came within the decision in *Styles's case*, and, on the other hand, it was contended by the Income Tax Commissioners that it came within *Last's case*. In that case an insurance company issued participating policies, and according to the terms thereof there was a quinquennial division of the gross profits of such policies, two-thirds being returned by way of bonus or abatement of premiums to the holders and one-third to the company. The House of Lords held that the two-thirds returned to the policy-holders were profits or gains liable to income tax. In the present case the appellants were a company with directors and shareholders just as in

Last's case, and the sums paid to the participating policy-holders came out of the profits and gains made by the company. This case could not be distinguished from *Last's case*. The distinction which the House of Lords drew between *Last's case* and *Styles's case* was this: that in *Styles's case* there were no shares or shareholders, but only participating policy-holders who conducted a mutual insurance system *inter se*, and who were merely partners. The House of Lords there held that the surplus of premiums over expenditure which was returned to the policy-holders was not profit or gain liable to be assessed to income tax. The present case did not come within *Styles's case*, but most clearly did come within and was governed by *Last's case*.

COLLINS and VAUGHAN WILLIAMS, L.J.J., delivered judgments to the same effect. Appeal dismissed with costs.—COUNSEL, *Sir R. Reid, Q.C.*, *Footle, Q.C.*, and *C. H. Neish*; *Cripps, Q.C.*, and *Danckwerts*. SOLICITORS, *Neish, Howell, & Macfarlane*; *Solicitor of Inland Revenue*.

[Reported by E. G. STILLWELL, Barrister-at-Law.]

GRANT v. THE GOLD EXPLORATION AND DEVELOPMENT SYNDICATE (LIM.). No. 1. 13th Dec.

CONTRACT—AGREEMENT BY VENDOR TO PAY COMMISSION TO UNDISCLOSED PURCHASER'S AGENT—ACTION ON CONTRACT BY VENDOR—CLAIM BY PURCHASER TO SET OFF AGENT'S COMMISSION.

This was an appeal by the defendants from a decision of Bigham, J., who had directed judgment to be entered for the plaintiff on the claim and the counterclaim. The action was brought to recover a balance due to the plaintiff in respect of the sale of a gold mine made by him to the defendants. The defence consisted of a counterclaim for £500, being the alleged commission which the plaintiff had promised to pay to one Govan, a director of the defendant syndicate. The only question in the case was whether the defendants were entitled to succeed on the counterclaim. At the conclusion of the argument judgment was reserved.

A. L. SMITH, L.J., in the course of his judgment, said this appeal raised the question as to the position of a vendor of property who paid a secret commission to a person whom he knew to be the agent of the vendee. By an agreement dated the 8th of January, 1897, the plaintiff sold his gold mine to the defendant syndicate, and he sued them upon a promissory note for £5,000, given to him by them in part payment of the purchase-money. The defendants admitted their liability, but said they were entitled to set off £500, which they had discovered was included in the purchase price, which sum the plaintiff had, unknown to them at the time of the agreement, arranged to pay to their agent. The learned judge below had found that the plaintiff had acted in perfect good faith and honestly, and that the defendants, when they agreed to the price, did not know about this commission. But he held that their conduct, after they discovered it, precluded their claiming the enhanced value of the property back from the purchaser by way of counterclaim or set off. He (the learned lord justice) thought the question was whether the defendants had made out their case, that they had been injured to the amount of £500 by the concealed commission agreed to be paid to their agent. The case of *Mayor of Salford v. Lever* (1 Q. B. D. 169) was a clear authority that where an agent who had been bribed to do so induced his principal to enter into a contract with a person who had paid the bribe, and the contract was disadvantageous to the principal, the principal had two distinct and cumulative remedies—he might recover from the agent the amount of the bribe which he had received, and he might also recover from the agent and the person who had paid the bribe jointly or severally damages for any loss which he had sustained by reason of entering into the contract, and it was immaterial whether the principal sued the agent or third person first. In his opinion the syndicate had a good counterclaim against the plaintiff to recover the £500, and therefore judgment would be entered for the defendants upon their counterclaim, with costs of action here and below.

COLLINS and VAUGHAN WILLIAMS, L.J.J., read judgments to the like effect, and the appeal was therefore allowed, with costs.—COUNSEL, *Rufus Isaacs, Q.C.*, and *T. Willes Chitty*; *Duke, Q.C.*, and *Kerly*. SOLICITORS, *Snell, Sons, & Greenip*; *Cutler, Allingham, & Co.*

[Reported by ESKINE REID, Barrister-at-Law.]

Re BIRKS. KENYON v. BIRKS. No. 2. 6th and 8th Dec.

WILL—CONSTRUCTION—"ISSUE," MEANING OF—CHILDREN ONLY OR DESCENDANTS GENERALLY—SEVERAL OTHER CLAUSES IN SAME WILL CONTAINING CONTEXT SHEWING THAT IN THOSE CLAUSES ISSUE MEANT CHILDREN—NO CONTEXT IN CLAUSE IN QUESTION.

This was an appeal from a decision of Kekewich, J., who had held that the word "issue" in a certain passage in the testator's will meant descendants generally, and could not be treated as limited by other passages in the same will to the sense of children only. By his will dated the 9th of July, 1895, a testator named Birks, who died on the 17th of June, 1897, gave certain gifts to the "issue" of legatees who should die in his lifetime. The first, second, third, fourth, fifth, and twelfth of those gifts were (with immaterial verbal difference) in this form: "If any of" the legatees "shall die in my lifetime leaving lawful issue such issue shall have and be entitled to his, her, or their deceased parent or parents' share." The sixth, eighth, ninth, and tenth gifts were (with like differences) as follows: "If any of them shall die in my lifetime leaving lawful issue such issue shall have and be entitled to the legacy to which his, her, or their deceased parent or parents would have been entitled if living at my decease." The seventh gift was this: "If" the legatee "shall die in my lifetime leaving lawful issue, such issue shall have and be entitled to the said legacy in equal shares if more than one, and if only one the whole to such one child." The tenth gift ran thus: "I declare that in the event of the death of the said

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last-mentioned legatees or any of them in my lifetime leaving lawful issue, then I direct that the legacy or legacies intended for him, her, or them so dying shall not lapse, but such issue shall have and be entitled to the legacy to which his, her, or their deceased parent or parents would have been entitled if living at my decease." In the eleventh gift alone—that upon which the controversy in this case arose—there was no immediate context by which the word "issue" could be interpreted. It was this: "I bequeath to my cousin, John Birks Pigott, the legacy or sum of £5,000, but in the event of his death in my lifetime leaving lawful issue I direct that the said legacy shall not lapse, but such issue shall have and be entitled thereto in equal shares and proportions." John Birks Pigott was dead before the date of the will, though it did not appear that the testator knew this. He had left nine children, of whom three survived the testator, while four had died before the date of the will leaving children who survived the testator. Between his children and his grandchildren this controversy as to the meaning of the word "issue" arose. The plaintiffs, who were the executors and trustees of the testator's will, took out a summons to determine (amongst other things) who were entitled to the sum of £5,000 so bequeathed to John Birks Pigott. Kekewich, J., decided that the word issue had in the eleventh gift its proper legal meaning of descendants, and that all descendants of any degree of the legatee were entitled to share. A son of John Birks Pigott appealed.

THE COURT (LINDLEY, M.R., JEUNE, P., and ROMER, L.J.) allowed the appeal.

LINDLEY, M.R., said: I do not think we need hear any reply in this case. All of us have had an opportunity of studying the will and of hearing arguments upon it, and although it is quite true that, among lawyers at all events, issue means descendants generally, yet, after all, one must not allow oneself to be misled by that. We must not start with such propositions as that issue *prima facie* means descendants generally. The question we have to consider is whether this testator has shewn in what sense he uses the word issue. Now, that word is said to have a flexible meaning: it may mean children, or it may mean descendants of any degree. The question for us to consider is in what sense this particular testator has used that word in this will. He has used it so often that one cannot help seeing in what sense he has used it; and wherever you can see what was his meaning—which you can about nineteen times out of twenty—you see that he means by issue simply children. If you find that—if you find that wherever it is clear what the testator means he means children, and that then there comes a clause in which there is no light thrown upon the meaning of the word issue, what is the natural inference? It is not a canon of construction, but it seems to me to be good sense. It is not law, it is a reasonable principle of construction. Now, to shew that the testator does mean by issue children and nothing else, you have only to look through the clauses which were brought to our attention by Mr. Warrington. Of those clauses one class shews what he means by reference to "deceased parent or parents" of the issue. The other class is where the phraseology is too plain for any dispute; for instance, one of those gifts directs that if the legatee shall die in the testator's lifetime leaving lawful issue, "such issue shall have and be entitled to the said legacy in equal shares if more than one, and if only one the whole to such one child." You cannot mistake the meaning of those words. And, in general, wherever it is plain what the testator meant by issue, in every possible case where there is any guidance at all, you see clearly that he means by issue children only, and not all descendants. When there is one clause in which the word "issue" occurs, and in which there is no explanatory context, what is the natural inference as to the meaning of issue in that clause? I say the answer is plain. I do not ask for any canon of construction on the subject. It is a matter of common sense. Is there any established canon of construction against the interpretation which I prefer? I think, therefore, that the learned judge, starting with the proposition that in this clause of this will issue must be presumed to mean descendants generally, has gone wrong. The appeal must be allowed.

JEUNE, P., and ROMER, L.J., delivered judgment to the same effect.—COUNSEL, Warrington, Q.C., and John Dixon; Samuel Dickinson; P. O. Lawrence, Q.C., and J. G. Wood. SOLICITORS, Andrew, Wood, & Purves, for Newman & Bond, Barnsley; A. W. W. Holt; Charles Capron, for Kenyon & Son, Thorne.

[Reported by R. C. MACKENZIE, Barrister-at-Law.]

High Court—Chancery Division.

THE STAMFORD, SPALDING, AND BOSTON BANKING CO. v. KNIGHT.
North, J. 8th Dec.

VENDOR AND PURCHASER—ABSTRACT OF TITLE—ABSTRACT IN CHIEF OF
RECIPIED DEED.

Summons. A purchaser, Thomas Knight, entered into a contract on the 16th of May, 1899, for the purchase of two leasehold villas known as "Burgoyne" and "East Dean," held for a term of 99 years from the 24th of June, 1889, under two indentures of lease, each dated the 8th of May, 1890. The solicitors for the vendors, the Stamford, Spalding, and Boston Banking Co., delivered an abstract of title from which it appeared that by two indentures of assignment, each made on the 26th of November, 1890, the leasehold premises were respectively assigned to G. J. Phillips and J. Pugh for all the unexpired terms of years granted by the leases of May, 1890. The abstract of title comprised an indenture dated the 17th of November, 1891, made between A. C. Palmer, the trustee in bankruptcy of the said John Pugh of the one part, and the present vendors of the other part, whereby A. C. Palmer as trustee assigned to the vendors the

said leasehold villas for the residue of the term. The abstract of this indenture of the 17th November, 1891, contained a recital in the words following, "and reciting that by an indenture bearing date the 2nd of December, 1890, and made between G. J. Phillips of the one part, and J. Pugh of the other part, the said G. J. P. did convey all the estate and interest of the said G. J. P. in all property pertaining to the partnership lately subsisting between him and the said J. P. of which the said leasehold hereditaments formed part, whether freehold, copyhold, or leasehold. To hold the same unto and to the use of the said J. P. in fee simple or otherwise according to the respective estates or tenure applicable to the said properties thereby assured." No abstract in chief of the indenture of the 2nd of December, 1890, was contained in the abstract of title or was ever furnished to the purchaser. The purchaser claimed that he was entitled to a proper abstract of the vendor's title to the subject-matter of the contract, and in particular of the indenture alleged to bear date the 2nd of December, 1890. Counsel for the vendors relied upon *Re Ebsworth and Tidy's Contract* (37 W. R. 657, 42 Ch. D. 23).

NORTH, J., held that the objection to the abstract of title provided by the vendors was well founded. The recital in the abstract of the indenture of the 17th of November, 1891, was not a sufficient compliance with the obligation imposed on the vendor by the contract of sale. There appeared to be no title to the portion of the property which originally belonged to G. J. Phillips. In *Re Ebsworth and Tidy's Contract* a similar objection was held to be technically correct, but there was no substance in it. In the present case there was substance in the objection, and the deed ought to have been abstracted in chief and verified in the usual way. The vendor was bound to furnish the abstract.—COUNSEL, R. Wright Taylor; J. M. Gover. SOLICITORS, W. Sanders Fiske; Smith, Fawcett, & Low, for Becke & Green, Northampton.

[Reported by J. H. DAVIES, Barrister-at-Law.]

THOMAS HUBBUCK & SON (LIM.) v. WILLIAM BROWN, SONS, & CO.
Kekewich, J. 7th Dec.

TRADE-MARK—IMPROPER USE OF THE WORDS "TRADE-MARK"—MISREPRESENTATION—PATENTS, DESIGNS, AND TRADE-MARKS ACT, 1883 (46 & 47 VICT. C. 57), s. 105.

In this case, which was an action for infringement of trade-mark and passing off,

KEKEWICH, J., after giving judgment upon the facts of the case, referred to his decision in *Levis v. Goodbody* in the following terms: I desire to take the opportunity of making one remark on my own decision in *Levis v. Goodbody* (67 L. J. 194, 41 W. R. Dig. 250). It had occurred to me before the argument of the case in hand to doubt whether my statement respecting the use of the words "trade-mark" was not too general; and reflection for the purposes of this case has converted that doubt into certainty. I cannot recall the facts sufficiently to say whether the explanation suggested by Stirling, J., in *Sen Sen Co. v. Britten* (47 W. R. 358; 1899, 1 Ch. 696) is correct, but, be that as it may, I adopt his view of the law.—COUNSEL, Remshaw, Q.C., and Willis Bund; Warrington, Q.C., and Ward Coldridge. SOLICITORS, Fullilove & Co.; W. R. Francis.

[Reported by C. C. HENSLEY, Barrister-at-Law.]

TITCHMARSH v. ROYSTON WATER CO. (LIM.) Kekewich, J.
1st and 12th Dec.

EASEMENT—WAY OF NECESSITY—IMPLIED GRANT.

By an agreement in writing dated the 5th of June, 1896, the directors of the defendant company entered into a contract with Lord Hampden for the sale to them of a plot of land measuring in extent about six acres, and forming part of the Flint Hall Farm, the property of Lord Hampden. By another agreement, dated the 27th of November, 1897, the Flint Hall Farm was let to the plaintiff by Lord Hampden upon a yearly tenancy at an annual rent of £252 11s. 6d. The plaintiff had notice at the time of this latter agreement of the previous agreement of the 5th of June, 1896, and it was agreed between him and Lord Hampden that, on the execution by the latter of the conveyance to the defendant company of the aforesaid six acres, the plaintiff's rent should be reduced by £6. The said conveyance was ultimately executed on the 25th of June, 1898. It appeared from the affidavits read on the hearing of the motion that the plot of land then conveyed to the defendant company was bounded on three sides by other land of Lord Hampden, and on the fourth side by the public highway, which latter, however, ran at this point through a cutting in the chalk twenty feet deep, and with perpendicular sides, so as to be extremely difficult of access from the plot in question. There was, however, an existing road running over an unsold portion of the Flint Hall Farm, by which the defendant company would be enabled to get to the six acres they had purchased. The defendant company having claimed a right of way over this latter road, and having broken open the lock on a gate kept fastened by the plaintiff, the plaintiff now sought to restrain them by injunction from trespassing on the land in his occupation. It was agreed between the parties to treat the motion as the trial of the action. On behalf of the defendant company it was contended (1) that prior to the agreement for sale of the 5th of June, 1896, the road in dispute was of the nature of an apparent and continuous easement, and that a right to use it accordingly passed to them under the 6th section of the Conveyancing Act, 1881 (*Bayley v. Great Western Railway*, 26 Ch. D. 434); (2) that a right of way over this road was an easement of necessity, and must accordingly be taken to have passed by an implied grant to the defendant company under the agreement of the 5th of June, 1896, and the conveyance of the 25th of June, 1898: *Brown v. Alabaster* (36 W. R. 155, 37 Ch. D. 490). On behalf

of the plaintiff it was contended that to imply the grant of a right of way over the ground as of necessity, it was incumbent on the purchaser to shew, not merely that the plot in question was land-locked, but that it was land-locked entirely by other land of the vendor.

KEKEWICH, J.—It is difficult to say that this way was either obvious or apparent. There was no enjoyment of it with this particular piece of land, and the absence of actual access to it seems to take the case out of the doctrine for which *Bayley v. Great Western Railway* (supra) was cited, and which was established by *Kay v. Oxley* (L. R. 10 Q. B. 360) and *Watts v. Kelson* (19 W. R. 833, L. R. 6 Ch. 166). Precisely the same access is claimed by the plaintiff as a way of necessity. Now I venture to doubt the soundness of *Kay, J.'s dictum in Brown v. Alabaster* (36 W. R. 155, 37 Ch. D. 490, at p. 500), to the effect that a claim to a right of way on a particular road, without any right of election at all on the part of the grantor, would of itself be enough to shew that that way was not a way of necessity. It may hold good in a large majority of instances, but if there be only one possible mode of access, it would, I think, be going too far to say that this alone excludes a way of necessity when the other circumstances of the case are strong to establish it. The peculiar circumstances here are that the land in question is not blocked on all sides, though it is blocked on three sides, by land of the vendor. Is the doctrine which calls into existence a way of necessity applicable here? Many statements of the doctrine are to be found in books, but none better than that in *Williams Saunders, L.*, 570, in a note to *Pomfret v. Ricroft*. That statement, by the use of the words "surrounded with his own land," excludes such a case as this, nor is there any authority for extending the doctrine to such a case. In *Gale on Easements* (5th ed.), p. 133, the doctrine is stated in almost precisely the same language, with this addition: "So, too, if the close be not entirely inclosed by my land, but partly by the land of strangers, for he cannot go on the land of strangers. *Quere.*" For this reference is made to *Rolle's Abridgment* and *Viner's Abridgment*. I have referred to these volumes and have ascertained that the quotation is accurate, even down to the "*quere.*" but I have not come across any comment on either statement or "*quere.*" It seems to me that the statement is inconsistent with the doctrine as above explained. No such exception is justified by the old and often-quoted case of *Clark v. Cogge*, in *Cro. Jac.*, p. 170, where the extension of the doctrine to a reservation in favour of the vendor as against the purchaser is established. If the parties are content to treat this as the trial, I will make a declaration according to the above judgment, with or without an injunction, as may be deemed convenient.—**COUNSEL, Warrington, Q.C., and Methold; R. J. Parker.** SOLICITORS, *A. Jonas, for Wortham, Nash, & Co.; Buxton, Ashton, & Co.*

[Reported by J. E. MORRIS, Barrister-at-Law.]

THE LUDINGTON CIGARETTE MACHINE CO. v. THE BARON CIGARETTE MACHINE CO. Kekewich, J. 2nd Dec.

PRACTICE—PATENT ACTION—PETITION FOR REVOCATION OF PATENT—DISCLAIMER—TERMS ON WHICH LEAVE TO AMEND BY DISCLAIMER GRANTED—FORM OF ORDER—COSTS—PATENTS, AND TRADE-MARKS ACT, 1883 (46 & 47 VICT. c. 57.), ss.

His lordship in this case especially directed his attention to framing such a form of order, giving the applicants liberty on terms to apply for leave to amend their specification by disclaimer, as might crystallize the practice and avoid the necessity of similar applications being made to the court in future. The action was brought by the plaintiffs against the defendants for an injunction and damages in respect of infringement of the plaintiffs' letters patent, No. 9,858, of 1892. The letters patent in question were granted for "improvements in cigarette machines," and the plaintiffs' original specification contained upwards of twenty claims with reference to the inventions therein contained. The action was on the 5th of August, 1899, set down for trial, and on the 22nd of September, 1899, the defendant company, having previously obtained the leave of the court, presented a petition for the revocation of the plaintiff's patent, and the court subsequently ordered that the action and petition should come on for hearing together. On the 9th of November, 1899, the plaintiffs took out the present summons, asking the court to give them liberty to apply to the Patent Office for leave to disclaim certain portions of the patent. The disclaimer the plaintiffs wished to make was a disclaimer of all the claims in their original specification except two. The question for decision by the court was, broadly speaking, what terms should be imposed upon the plaintiffs in granting them leave to apply for leave to disclaim. On behalf of the plaintiffs it was asked that the costs should be reserved, as was done in *Re Gaulard and Gibbs' Patent* (35 W. R. 301, 34 Ch. D. 396); or that as the practice was still unsettled, the order in *Haslam Foundry and Engineering Co. v. Goodfellow* (36 W. R. 591, 37 Ch. D. 118), might be adopted here (see 36 W. R., at p. 592). If the defendants submitted, they should have all their costs up to the present date, but that if the action went on they should get all their costs, except such costs as could be utilized for the action. The defendants contended that the order should follow that imposed by the House of Lords in *Deeley v. Parkes* (1896, A. C. 496, 45 W. R. Dig. 108, 13 R. P. C., at p. 590). In that case, as in the present one, there was not only an action for infringement but also a petition for revocation, and the court had therefore a tighter hold on the plaintiffs than if there was an action for infringement only, because it could say to them, "If you fail to get leave to amend your patent is, on your own shewing, bad, and must be revoked, and, therefore, we impose stiffer terms upon you than we should in a case where there was an action for infringement only and where the plaintiff, if he wished it, could discontinue under section 18 of the Patents, &c., Act, 1883, and amend without leave." The order made in that case was to the following effect: "Ordered that the patent be revoked unless within three months or such further time as the court may allow the patentee obtain leave to amend his specification by

amending the first claim. The appellants to pay the costs of the appeal to this House. Further ordered, that if the specification be amended no action shall be brought for infringement of the patent in respect of any guns or parts of guns made prior to the 19th day of July, 1896," and the defendants asked that a similar order, so far as applicable might be made in the present case, and the plaintiffs be put on terms not to bring or maintain any action in respect of alleged infringements prior to the date on which leave to apply for leave to disclaim should be granted. The plaintiffs, in reply, contended that *Deeley v. Parkes* was a peculiar case, and Lord Herschell, in his judgment, expressly stated that it was "under the peculiar circumstances" of that case that it should be ordered "that if the specification be amended no action shall be brought for infringement of the patent in respect of any guns or parts of guns made prior to the date" when the hearing was concluded. *Deeley v. Parkes* had never been considered as settling the practice. It appeared that application to disclaim takes three months, as the Comptroller has to advertise in case other parties intend to oppose.

KEKEWICH, J., said: I do not understand the Act to limit the discretion of the court; it imposes certain terms, but if the Legislature had intended you should not go beyond those terms it would not have given the court power to do anything else. It seems to me that a patentee asking for leave to amend his specification by way of disclaimer admits that his patent, as it stands, is bad; and I think it is only fair in giving him the indulgence he asks for and the means of putting his specification right, that he should be put upon terms not to bring or maintain any actions on the footing of the bad specification up to the present date. That seems to me to be quite fair. If this order of the House of Lords in *Deeley Parkes* is not applicable to a case like the present, the patentee can challenge my decision elsewhere. I am glad to have the precedent, and I am glad to take the opportunity of adopting it. Now, as regards the costs, I propose to follow the words of the order made by *Kay, J.*, in *Haslam Co. v. Goodfellow*. I do not think there is any occasion at this stage of the action to have an independent taxation, making the costs costs in any event and liberty to apply if the action does not go on. Let us go back and see if I can get the order right. "Leave to the plaintiffs in the action (respondents in the petition) to apply for leave to amend their specification by way of disclaimer, leave to the petitioners (defendants in the action) after disclaimer to amend their petition, leave to the plaintiffs to amend their statement of claim and particulars of breaches after disclaimer, and to the defendants to amend their defence and particulars of objection after disclaimer, plaintiffs not to issue any threats until after disclaimer. If the specification be amended no action to be brought or maintained for infringement of the patent in respect of any machines or parts of machines made prior to this date (the 2nd of December). The costs of both these applications and costs of the petition to date of the disclaimer, and also the costs of the action, so far as they may not be utilized for the purposes of the trial after leave to amend, to be the defendants' costs in any event. Then liberty to apply if leave to disclaim not obtained before the 1st of April, 1900. **COUNSEL, Bousfield, Q.C., Lewis Edmunds, Q.C., and Graham; Thomas Terrell, Q.C., and A. J. Walter.** SOLICITORS, *Wilson, Bristows, & Cargmael; Beyfus & Beyfus.*

[Reported by C. C. HENSLEY, Barrister-at-Law.]

High Court—Queen's Bench Division.

In the Matter of THE ELECTION OF A COUNCILLOR FOR ST. MATTHEW'S WARD OF THE BOROUGH OF CAMBRIDGE. *Ex parte* GEORGE PLUME HAWKINS AND HENRY SAUNDERS FRENCH. Div. Court. 8th Dec.

ELECTION OF COUNCILLOR—WARD WITH TWO POLLING STATIONS—ONE COMMITTEE ROOM WITH CLERK AND MESSENGER ONLY ALLOWED—APPLICATION FOR RELIEF—MUNICIPAL ELECTIONS (CORRUPT AND ILLEGAL PRACTICES) ACT, 1884, s. 20.

Application on behalf of Mr. G. P. Hawkins, a candidate at the election of a councillor for St. Matthew's Ward of the Borough of Cambridge, held on the 1st of November, and on behalf of Mr. H. S. French, his election agent, for relief from penalties which they had rendered themselves liable to under the following circumstances: The applicant had paid for the hire of two committee rooms, two clerks, and two messengers, whereas under the Act payment could only be legally made for one committee room, one clerk, and one messenger. Mr. Hawkins left the conduct of the election in the hands of Mr. H. S. French, his solicitor, who acted as agent for him, and who had had very considerable experience in a similar capacity at Parliamentary elections. Before the election the mayor of the borough issued notices that there would be two polling places in the ward. In consequence of this notice, and from his experience in Parliamentary elections, Mr. French was under the impression that a candidate was entitled to have one committee room, with a clerk and messenger for each of the polling stations in his ward, whereas Mr. Hawkins was only entitled to have one committee room and one clerk and messenger. The offence was first brought to the applicants' notice by a statement to that effect in a local newspaper, and they at once took steps to make this application. There was no question about the legality of the expenses thus incurred on the ground of amount, as the costs of the election, which had been paid, were well on the right side, nor was there a suggestion that the offence had been committed save from mere inadvertence. [**DARLING, J.**—Is anyone suing for the penalty?] The required notice had been given, but there was no opposition to the application.

THE COURT (DARLING and CHANNELL, JJ.) granted the relief asked for.—COUNSEL, *H. S. Day*. SOLICITORS, *Sole, Turner, & Knight*, for *Papworth & French*, Cambridge.

[Reported by ESKINE REID, Barrister-at-Law.]

DAVIES v. JENKINS (HOWIE, Claimant). Div. Court. 9th Dec.

BILL OF SALE—FORMALITIES—OCCUPATION OF GRANTOR OMITTED—CONSIDERATION ALLEGED TO BE IMPROPERLY STATED—INSUFFICIENT SPECIFIC DESCRIPTION OF CERTAIN CHATELAINS IN SCHEDULE, TO WIT, "TWO HORSES AND FOUR COWS"—BILLS OF SALE ACT, 1878 (41 & 42 VICT. c. 31), s. 10 (2)—BILLS OF SALE ACT, 1878, AMENDMENT ACT, 1882 (45 & 46 VICT. c. 43), s. 4.

In this case the plaintiff, a judgment creditor of Mrs. Jenkins, appealed from the decision of the county court judge of Glamorganshire deciding that a bill of sale held by the claimant Howie on Mrs. Jenkins' farm stock was valid as against the plaintiff's judgment. In support of the appeal counsel submitted that the bill of sale was void, for it was not in accordance with the form prescribed in the statute: first, because the grantor was insufficiently described; secondly, the consideration was not truly stated; and thirdly, the chattels were not sufficiently identified. Mrs. Jenkins was described merely as "Sarah Jenkins, of Ynysgwas Farm, in the county of Glamorganshire, married woman," whereas she had been carrying on business for herself as a farmer for some years, her husband having gone to America—but it was not agreed that she was living "separate and apart from" her husband in the legal sense of that expression—and therefore it was said she should have been described as a farmer in order that creditors might be able to identify her. The consideration appeared on the face of the bill of sale to be "£90 then due and owing," whereas the evidence shewed that £40 had been advanced by the plaintiff by instalments previously, and £50 on the date of the bill. Then the schedule (*inter alia*) included "two horses and four cows" on the farm, and *Carpenter v. Deen* (23 Q. B. D. 566) and *Hickley v. Greenwood* (25 Q. B. D. 277) were cited to shew that this description had been held insufficient. For the respondent, counsel contended that the description of the grantor was sufficient to satisfy the statute. She was described as Sarah Jenkins, "of" Ynysgwas Farm—that amounted to describing Mrs. Jenkins as the occupier of the farm—i.e., as the farmer, and sufficiently identified her. If the consideration had not been "truly stated" the inaccuracy was not enough to invalidate the bill. On the point that the horses and cows should have been more specifically described, the onus was on the plaintiff to shew that the stock could not be identified. If the description was "illusory" the bill of sale was bad, but the test, if any rule could be laid down, was whether the description in the schedule would reasonably answer the description required for the sale of the stock by public auction. The plaintiff had failed to shew the description was insufficient, for the county court judge had found as a fact that there were only two horses and four cows on the farm. [DARLING, J.—It has been held that horses must always be specifically described: see Lord Lopes' judgment in *Carpenter v. Deen* (23 Q. B. D., at p. 577). There might be two horses and four cows on the farm when the stock was seized, none of which were there when the bill of sale was executed. Therefore the mere "number" of the stock does not identify the animals covered by the bill of sale.] [CHANNELL, J.—It has been held that "six dining-room chairs" is a sufficient specific description, and so with other furniture and household effects, the reason being, I suppose, that household furniture is not so often sold or exchanged as farm stock.]

DARLING, J., held that the bill of sale was certainly bad so far as the description of the horses and cows went, and these must be struck out of the schedule. He thought the point raised as to the "occupation" description of the grantor should be decided in favour of the validity of the document, but he entertained considerable doubt if the consideration had been truly stated. On the first ground the appeal would be allowed with costs.

CHANNELL, J., said that as to the identification of the horses and cows he was bound to follow *Carpenter v. Deen*. As to the "occupation" point he saw no reason to disagree with the view already expressed by his learned brother, although he felt by no means sure that the decision would be affirmed on appeal. As to the other point, whether the consideration was correctly stated, he thought that also was a question open to considerable doubt. He agreed that the appeal should be allowed, with costs, leave to appeal being granted to the claimant on the two latter points only, if it should turn out that the amount realized by the sale of the horses and cows was insufficient to satisfy his claim without requiring to realize the other property in the schedule.—COUNSEL, *Montague Lush and Mallinson*; *S. T. Evans*. SOLICITORS, *Richard White*, for *Ivor Evans*, Swansea; *Heider, Roberts, & Walton*, for *R. P. Morgan & David*, Neath.

[Reported by ESKINE REID, Barrister-at-Law.]

BUCKHAM v. GIBBS. Div. Court. 7th Dec.

SHIPPING—DOCKS—DOCKMASTER, DUTY OF—REQUISITION TO REMOVE VESSEL—OBSTRUCTION—WEST INDIA DOCK ACT (1 & 2 WILL. 4, c. LII.), s. 101.

This was a case stated by a metropolitan police magistrate upon an information laid against the respondent for unlawfully placing a barge or permitting the same to remain in the River Thames within 200 yards of the old entrance of the East India Docks, and refusing to remove such barge from within such distance on being thereunto required by the dockmaster contrary to section 101 of the West India Dock Act. The section referred to enacts that "every master or other person having charge of or command of any ship, lighter, barge, or boat, or

other vessel of any description whatsoever, who shall place, permit, or suffer the same to remain in the River Thames within 200 yards of any of the entrances to the said docks, basins, locks, or cuts . . . unless for the purpose of coming in or going out of the same" shall incur a penalty, and "every master or other person having the charge or command of any ship, &c. . . so placed within such distance as aforesaid (whether for the purpose aforesaid or not), who shall not immediately remove such ship, &c. . . from within such distance on being thereunto required by the dockmaster," shall incur a penalty "for every hour that such obstruction shall remain after such requisition. . . ." On the 8th of May, 1899, the respondent in charge of a barge called *The Sapphire* came to the East India dock entrance for the purpose of going into the dock. The ebb-tide had then two hours to run, and according to the usual practice the dock gates would not be opened until the tide had been flowing from two to three hours. The respondent made his barge fast to the pier-head within 200 yards of the entrance to the dock and refused to go when the lockman on duty required him to do so. The lockman then served him with a notice requiring him to remove the barge. The respondent still refused to remove the barge. The notice was one of several notices signed by the dockmaster in blank and given to the lockman to be served upon barge-owners. The lockman had general instructions to prevent persons from mooring their barges to the pier-head, but he had no specific instructions with regard to the respondent. The magistrate dismissed the information holding that special instructions must be given by the dockmaster in each case. He also held that it was not necessary to prove that the vessel caused an obstruction. It was contended by the appellant that the notice served by the lockman was a sufficient requisition to satisfy the statute. It was contended by the respondent that no offence was committed because the notice was not sufficient and, further, that as there was no navigation of vessels through the dock entrance at the time there was no obstruction and therefore no offence on that ground also.

THE COURT (DARLING and CHANNELL, JJ.) allowed the appeal.

DARLING, J., said that there was nothing in the section which shewed that the requisition must be made by the dockmaster personally. The notice was therefore good. He did not think that it was necessary to prove that the vessel was an obstruction to navigation. The meaning of the section was that when a vessel came and moored within 200 yards of the dock entrance and remained there in defiance of a notice, it became an obstruction.

CHANNELL, J., delivered judgment to the same effect.—COUNSEL, *George Wallace*; *J. A. Hamilton*.—SOLICITORS, *Hillier & Keene*, Marsland, & Co.

[Reported by C. G. WILBRAHAM, Barrister-at-Law.]

ATTORNEY-GENERAL v. DOBREE AND ANOTHER. Div. Court. 11th Dec.

INLAND REVENUE—LIFE POLICY—POLICY BROUGHT INTO SETTLEMENT—ESTATE DUTY—FINANCE ACT, 1894 (57 & 58 VICT. c. 30), s. 2 (1) (b).

Information by the Attorney-General against H. H. Dobree and J. L. Tomlin, the defendants. In the month of September, 1866, a marriage was solemnized between Falconer J. Atlee and Mary D. MacCall. Shortly before the marriage the said F. J. Atlee effected a policy of insurance in La Nationale Insurance Office of France, dated the 25th of September, 1866, for the sum of 37,537 francs (or £1,501 10s.) on his own life, and payable on his death to the said M. D. MacCall subject to a yearly premium of £50 payable by him during his lifetime. By an indenture dated the 19th of September, 1867, the said J. F. Atlee assigned the said policy to four persons, of whom the defendants are the survivors, as trustees for the purposes of an indenture of settlement of the 20th of September, 1867, made between the said F. J. Atlee of the first part, the said Mary D., his wife, of the second part, J. F. Atlee of the third part, G. McCall of the fourth part, and R. O. Maughan, E. S. Claremont (both since deceased) and the defendants of the fifth part, whereby in pursuance of an agreement made previous to the said marriage the said F. J. Atlee assigned the said policy to the parties thereto of the fifth part upon the trusts thereafter declared concerning the same. By the said settlement F. J. Atlee covenanted with the trustees to keep up the policy and pay the premiums during his life, and he did in fact duly keep up the same and all premiums thereon were paid by him and the moneys payable under the policy at his death were duly received by the defendants as surviving trustees of the settlement of the 20th of September, 1867. It was declared by the settlement that the moneys to be received under the said policy should be held by the trustees upon trust for the said Mary D. Atlee for life. And the settlement contained a joint power of appointment by the said F. J. Atlee and Mary D. Atlee in favour of their children over the trust funds, including the proceeds of the policy. By a joint appointment, dated the 30th of January, 1871, the said F. J. Atlee and Mary D. Atlee appointed that part of the trust funds, including the proceeds of the policy, should be held in trust for their son George G. F. Atlee, subject to the life interest of Mary D. Atlee. F. J. Atlee died on the 2nd of October, 1894, leaving Mary D. Atlee him surviving. The Commissioners of Inland Revenue claimed that under these circumstances estate duty became payable under section 2 (1) (d) (or if not then under the other provisions of sections 1 and 2) of the Finance Act, 1894, in respect of the money received under the said policy of assurance as property passing on the death of the said F. J. Atlee within the meaning of these sections. On behalf of the Crown it was contended that estate duty became payable in respect of the money received under the policy as property passing on the death of F. J. Atlee by virtue of section 2 (1) (d) of the above Act, which provides that property passing on the death of the deceased shall be deemed to include "any annuity or other interest purchased or provided by the deceased, either by himself

alone or in concert or by arrangement with any other person, to the extent of the beneficial interest accruing or arising by survivorship or otherwise on the death of the deceased." On behalf of the defendants it was contended that the money did not come within the above section because on the death of F. J. Atlee what passed was only the money paid by the insurance company, and not the benefit or interest of the said F. J. Atlee in the policy, for this had passed before. Further, that the money paid came within the exception in section 3.

THE COURT (DARLING and CHANNELL, JJ.), in giving judgment for the Crown, held that the proceeds of the policy of insurance which had been brought into settlement were liable to estate duty under the Finance Act, 1894, on the death of the said F. J. Atlee. It was clear that this case came within section 2 (1) (d), and that it did not come within the exception in section 3. Judgment for the Crown.—COUNSEL, *Sir R. Webster, A.G., Sir R. Finlay, S.G., and Vaughan Hawkins; Haldane, Q.C., and Danckwerts. Solicitors, Solicitor of Inland Revenue; J. L. Tomlin & Sons.*

[Reported by E. G. STILLWELL, Barrister-at-Law.]

NEW ORDERS, &c.

RULES PUBLICATION ACT, 1893.

(56 & 57 Vict. cap. 66).

In pursuance of Section 3 (3) of the above-named Act, notice is hereby given:—

(i.) That the undermentioned Order in Council has been issued further amending "The County Courts (Districts) Order in Council, 1899," Statutory Rules and Orders, 1899, No. 178.

L. 3.

(ii.) That the Order in Council so issued is a Statutory Rule, and has been numbered and printed under the above Act, and that it may be referred to by its short title or number as a Statutory Rule as hereunder specified.

(iii.) That copies of such Statutory Rule may be purchased, either directly or through any bookseller, from Messrs. Eyre & Spottiswoode, East Harding-street, Fleet-street, E.C., and 32, Abingdon-street, Westminster, S.W.; or Messrs. John Menzies & Co., 12, Hanover-street, Edinburgh, and 90, West Nile-street, Glasgow; or Messrs. Hodges, Figgis, & Co. (Limited), 104, Grafton-street, Dublin.

Order to which the above Notice refers.

"The County Courts (Districts) Order in Council, November, 1899"; Statutory Rules and Orders, No. 836.

L. 37.

TRANSFER OF ACTION.

ORDER OF COURT.

Tuesday, the 5th day of December, 1899.

I, Hardinge Stanley, Earl of Halsbury, Lord High Chancellor of Great Britain, do hereby order that the action mentioned in the Schedule hereto shall be transferred to the Honourable Mr. Justice Wright.

SCHEDULE.

Mr. Justice BYRNE (1899—D.—No. 1,159).

In the Matter of the Diamond Tag Syndicate (Limited) Edward Henry Brown v The Diamond Tag Syndicate (Limited) HALSBURY, C.

LAW SOCIETIES.

SOLICITORS' BENEVOLENT ASSOCIATION.

The usual monthly meeting of the board of directors of this association was held at the Law Institution, Chancery-lane, London, on Wednesday, the 13th inst., Mr. Richard W. Tweedie in the chair; the other directors present being Messrs. H. Morten Cotton, R. Cunliffe, Grantham R. Dodd, Walter Dowson, J. R. B. Gregory, Samuel Harris (Leicester), Sidney Smith, Maurice A. Tweedie, F. T. Woolbert, and J. T. Scott (secretary). A sum of £390 was distributed in grants of relief, four new members were admitted to the association, and other general business transacted.

LAW ASSOCIATION.

A meeting of the directors was held at the hall of the Incorporated Law Society on Thursday, the 7th inst., Mr. Peacock in the chair. The other directors present were Mr. Sidney Smith, Mr. Nisbet, and Mr. Vallance. A sum of £85 was distributed in grants of relief. Three life members and twenty-five annual members were elected to the association, and other general business transacted.

UNITED LAW SOCIETY.

Dec. 11.—Mr. R. C. Nesbitt in the chair.—It was moved by Mr. J. F. W. Galbraith: "That it is not the opinion of this house that Rudyard Kipling's vogue is undeserved and tends to vulgarize English literature." Mr. C. Kains-Jackson opposed. The debate was continued by Messrs. Boycott, Elliman, Symonds, Davey, Richardson, and Eiloart. The motion was carried.

ESTATE DUTY.

THE following letter appeared in a recent issue of the *Yorkshire Post*:—

Sir,—I notice with interest the leaderette on this subject in your issue of last Saturday. I cannot agree that the Inland Revenue authorities are as yet taking sufficient steps to remedy the more than serious inconvenience which has arisen, not, as you put it, owing to their change of policy, as they can have none in the matter, but owing to their change of opinion with regard to the construction of an Act of Parliament. The Council of the Incorporated Law Society of the United Kingdom had not, so far as I am aware, taken any action in the matter until it was brought formally to their notice by the committee of the Leeds Law Society sending them a copy of a resolution passed at their meeting on the 4th of October last. It may be that what you describe as the energetic action of the London society has produced a satisfactory result. In our judgment here it has not done anything of the kind, but, on the contrary, it may have had the effect of producing a sense of false security.

No matter what the officials of the Estate Duty Department say, and no matter what they offer to do, the fact remains that, according to their reconsidered, and probably better, opinion, estate duty, unlike the old succession duty, constitutes in the cases of sales by trustees and the like an explicit charge upon the estate, instead of shifting to the proceeds of sale, and there is no sufficient evidence of discharge of such charge, except the formal certificate provided to be given by section 11 of the Act. No matter what the department may suggest, every purchaser is entitled to submit that duty is a charge (i.e., a mortgage) on the property, taking precedence of all other claims, and that nothing can effectually get rid of it except payment, followed by the acquisition of the certificate referred to.

If this contention be the correct one, it follows that in practice no trustees for sale, tenants for life, or personal representatives under Part I. of the Land Transfer Act, 1897, can convey property to purchasers unincumbered until after the charge has been duly satisfied by payment of duty on the actual amount realized by sale. Where all the real estate of a testator is disposed of at one time, it is unlikely that much inconvenience will arise. Where, however, part only is sold, and certainly where there is a tenant for life, and the duty is not payable until his or her death, and consequently commutation of the duty is the only means of clearing the estate (a course the department is not bound to permit), much inconvenience certainly does arise, and it may be said broadly that in the latter case the exercise of powers of sale is dependent upon the will and pleasure of the Estate Duty Department. It would require a small treatise to indicate the numerous cases of great difficulty which now arise with regard to the due realization of trust real estate, all of which would disappear if the liability for duty shifted on sale to the proceeds, and it is singular that in these days of enlightenment and advancement a Revenue Act of Parliament should have created so much difficulty in the way of realization.

The committee of the Leeds Law Society have other serious objections to the Finance Act. They consider that the entirely new and ingenious devices of extracting death duties from the estates of deceased persons put into force by this Act are not only unreasonable, illogical, and unfair, but have created in many cases so much difficulty and complication that to avoid cost and wearisome delay in disputation, the construction of the authorities as to their Act of Parliament has been accepted without question and in a feeling of despair.

Where estates amount to scores or hundreds of thousands of pounds, and the duty is correspondingly large, it may be worth fighting about, but the hardships arise in those cases which are entitled to the most sympathy—viz., the comparatively small estates of the middle, lower middle, and working classes. The committee are further of opinion that all legislation dealing with death duties should be effected in such a manner as to be easily grasped and comprehended by the ordinary lay mind.—Yours faithfully,

ROBT. G. EMSLEY,

President of the Incorporated Leeds Law Society.

17, East-parade, Leeds, Dec. 6, 1899.

LEGAL NEWS.

OBITUARY.

The death is announced of Sir HENRY JENKINS, K.C.B., late Parliamentary counsel to the Treasury, at the age of 60 years. He was educated at Balliol College, Oxford, and was called to the bar in 1863. In 1869 he became assistant to Mr. (now Lord) Thring when the latter was appointed to the new office of Parliamentary counsel to the Treasury; and in 1886 he succeeded Lord Thring in that office. In the past year he resigned the office. As a draftsman his main excellence, no doubt, lay in his ability rapidly to frame the broad outlines of a legislative scheme. He perhaps paid too much attention to the practical difficulty of getting long and complicated measures through the House of Commons, and the system of legislation by reference made great strides during his tenure of office. Personally, says a writer in the *Times*, "he was constitutionally shy, and lived the quietest of lives. Even his most intimate friends could not persuade him to dine out. He abhorred 'functions.' He was the hardest and most indefatigable of workers, and found that he could not reconcile the claims of public duty and the claims of society. Social engagements were incompatible with his method of work, which was to take home his papers in the evening to his house in the country, and think out, steadily and quietly, the conclusions which he dictated next morning in the form of memoranda, minutes, or Bills." He was substantially the author of the Statute Index, and was a leading member of the Statute Law Committee.

Lord PENZANCE died on Saturday, at the age of 84 years. He was the son of a well-known solicitor, Mr. Edward Archer Wilde, and was a nephew of the first Lord Truro. He was educated at Winchester and at Trinity College, Cambridge. He was called to the bar in 1839 and went to the Northern Circuit. In 1855 he was under a Queen's Counsel, and in 1860 was appointed a Baron of the Court of Exchequer. Three years afterwards he was appointed Judge of the Court of Probate and Judge Ordinary of the Court of Divorce. In this office he was very successful and established a high reputation. In 1864 he was made a Privy Councillor, and five years later he was raised to the Peerage, under the title of Baron Penzance. He resigned his judgeship in 1872, but subsequently, under the Public Worship Regulation Act, 1874, he was appointed judge of the Provincial Courts of Canterbury and York, and on the resignation of Sir Robert Phillimore, in 1875, became also Dean of Arches and Master of Faculties. He resigned the judgeship of the Arches Court some months ago on account of failing health, and was succeeded by Sir Arthur Charles.

APPOINTMENTS.

Mr. CHRISTOPHER RAWLINSON, barrister-at-law, has been appointed Clerk of Arraigns on the Western Circuit in succession to the late Mr. C. J. T. Dunlop.

CHANGES IN PARTNERSHIPS.

DISSOLUTIONS.

JOHN STUART CORBETT (formerly a partner in the firm of Messrs. Spencer, Corbett, & Evans), solicitor, Cardiff, having retired from the said partnership in the month of November, 1890, by mutual consent, the name of Corbett will as from the 10th of December, 1899, be omitted from the name of the said firm, the business whereof will be carried on as usual at the place aforesaid by the continuing partners, under the firm name of Spencers and Evans.

The firm of Burchell & Co., of 5, The Sanctuary, Westminster, having been dissolved by mutual consent, as on the 9th inst., Messrs. JAMES WARD BURCHELL and CHARLES TUFNELL DYNE BURCHELL will continue to practise in partnership at the above address as solicitors and Parliamentary agents under the style of Burchells & Co.

INFORMATION WANTED.

CHARLES JAMES VYNER (deceased), solicitor, late of No. 43, Lincoln's-inn-fields, W.C.—The successors in business of the above are requested to communicate with Messrs. Fooks, Chadwick, Arnold, & Chadwick, 60, Carey-street, Lincoln's-inn, London, W.C.

OSBORNE (WILLIAM JOHN), deceased, late of 91, Cephas-street, Mile End, retired Schoolmaster. Any person with information, or possessed of Will, of the above-named is asked to communicate immediately with Birkett & Ridley, Solicitors, 24, Museum-street, Ipswich.

GENERAL.

Mr. Justice Ridley is confined to his house by an attack of sciatica, and is not expected to return to court until after the Christmas Vacation.

It is noted that the late Lord Penzance is the fourth ex-judge sitting in the House of Lords who had died during the present year, the others being Lord Herschell, Lord Esher, and Lord Watson.

On Monday last a fire broke out in the new wing of Somerset House, situate at the Charing-cross side of the building, but, fortunately, it was early discovered, and had not attained any serious dimensions, and was quickly extinguished by means of the house appliances and buckets of water.

At a meeting of the members of the Statute Law Committee and State Trials Committee held on Wednesday, the Lord Chancellor in the chair, Lord Lingen moved, and Mr. Justice Wright seconded, a resolution that the Statute Law Committee and State Trials Committee desire to express their sense of the loss which they have sustained by the too early removal from amongst them of their distinguished colleague Sir Henry Jenkyns, who during so many years rendered invaluable service in these committees; and to convey to his widow and relatives their most profound sympathy in their bereavement.

A correspondent of the *Times* writes: "Some eight years back an aunt of mine died in Scotland, leaving a sum of £600 in the hands of trustees for 'the maintenance and education' of my children. The trustees renounced, and the Court of Session in Edinburgh, to whom the case was remitted, appointed a judicial factor to administer the bequest at the rate of £1 per week. At the end of last year I received notice from the judicial factor that the fund was exhausted. I applied to him for an account. I received it last month, just ten months after my application. I had in the meantime made several other applications for the account. I append a copy of the document: '1891—Paid law costs of my appointment as factor, £191 13s. 4d.; further costs, £54 1s. 5d. 1898—Factor's expenses, £23 11s.; retained in hand against my discharge, £24 1s. 11d.; cheques to you, £306 12s. 4d.—total, £600.' According to Scotch procedure, which is frequently said to be so much cheaper than in England, it costs £293 7s. 8d. to administer a bequest of £600. Being a poor Scotsman myself, I can but exclaim with my worthy fellow-countryman, the immortal Baillie Nicol Jarvie, 'Pro-dee-geous.'"

The Board of Agriculture have issued a notice calling attention to the provisions of the Improvement to Land Act, 1899, which comes into operation on the 1st of January, 1900. This Act has been passed with a

view to give increased facilities to owners of land desirous of carrying out agricultural and other improvements with the aid of borrowed money. With this object the new statute amends the Improvement of Land Act, 1864, and other Acts authorizing the creation of rent charges for the improvement of land. Under the new Act one of the provisions provides that the maximum period over which rent-charges authorized after the commencement of the Act may be allowed to extend is forty years. It must not, however, be assumed that the full term will always be applicable. By another provision, the land charged with the payment of the rent-charge may be land other than that which is directly improved, provided (a) that such other land is shown to the satisfaction of the board, by statutory declaration, to be held for the same estates or interests, and to be either subject to the same incumbrances (if any) or to be free from incumbrances; and (b) that, in the opinion of the board, such other land may properly be included in the charge.

A meeting of the Royal Courts of Justice Temperance Society was held on Thursday evening, the 7th inst., in Lecture Room B, Inner Temple, under the presidency of Mr. Justice Barnes, to hear an address from Professor Victor Horsley, on "The Physiological Aspect of the Temperance Question." In his introductory speech the chairman dealt with the result of intemperance as shown in the court over which he presides, stating that the majority of the cases that came before him were occasioned by the intemperance of one or the other party. Professor Horsley, in the course of his instructive address, shewed the deleterious effects of alcohol on the nervous system, and explained the various experiments which proved the deterioration of nerve power occasioned by its use. He dealt also with the use of alcohol as a medicine, pointing out the enormous reduction in the amount used during the last quarter of a century in hospitals and prescribed by medical practitioners generally. In answer to a question from Mr. Justice Barnes, Professor Horsley said that the use of alcohol in most fainting fits was injurious. Many other questions were put and admirably answered. A vote of thanks to chairman and lecturer proposed by Mr. Minton Senhouse, seconded by Hon. Conrad Dillon, brought an excellent meeting to its close.

At the Leeds Assizes last week, in delivering judgment in the case of *R. v. Laidler, Dexter, and Coates*, which was heard by him at Durham, Mr. Justice Grantham said, according to the *Times*' reporter: With reference to the question raised before me at Durham as to the admissibility of evidence by a solicitor who was allowed to look at his own account of his interviews with the prisoner dictated by him to a shorthand writer, and by him written in longhand shortly after the interview took place, I have no doubt that I rightly admitted the evidence, and I must decline to state a case. The determining point in all these cases is whether or not the writing looked at by the witness can be relied on accurately to refresh his memory as to the facts thereby recorded, even when the memory of the witness is previously blank on the subject. It has been held in one case that a barrister who has forgotten all about the evidence given in a trial in which he was engaged can look at his notes of the trial and then say, "As these notes are on my brief and were made by me I say that such and such evidence was given or was not given (as the case may be) although I have no recollection of the case"—*R. v. Guinea* (cited in Taylor on Evidence (9th ed.), p. 927). Again, a shorthand-writer who had duly taken down in shorthand the material parts of an address and could only swear to the substantial accuracy of the remainder was allowed to refer to the whole of his report of the proceedings before giving his evidence. The use of a shorthand-writer by a solicitor is now so much a part of the daily work of his office that if the reading of the account of his interviews with his clients dictated by him and transcribed at once in longhand by the clerk, but read over by the solicitor some time after the occurrence, enables him to say positively such and such events did occur no objection can be taken to his so refreshing his memory, and in this case the solicitor had looked at this record of the interview soon after he had held an interview with the client. The shorthand clerk is his *alter ego*, and almost part of himself. In all these cases it is the peculiar circumstances of each case that must be looked to to guide us in determining the question. It is not like the question of the admissibility of evidence; the writer or writings themselves are often not admissible as evidence at all. In this case the evidence of the solicitor, apart from the notes, is clearly admissible. He had looked at these shorthand notes soon after they were made, and he had looked at them again when before the magistrates, and as his evidence before me could not have been excluded because he had on these occasions referred to his notes—and if he had wished to avoid all question he could have looked at them the moment before he got into the witness-box—and if, as was the fact on those occasions, he could testify to the accuracy of the statements therein made it would be the height of folly to compel him to give less accurate evidence than he could otherwise give if permitted to refresh his recollection in the way mentioned. For these reasons I decline to state a case.

FOR THROAT IRRITATION AND COUGH.—"Epps's Glycerine Jujubes" always prove effective. They soften and clear the voice, and are invaluable to all suffering from cough, soreness, or dryness of the throat. Sold only in labelled tins, price 7½d. and 1s. 1½d. James Epps & Co., Ltd., Homoeopathic Chemists.—[ADVT.]

WARNING TO INTENDING HOUSE PURCHASERS AND LESSEES.—Before purchasing or renting a house have the Sanitary Arrangements thoroughly Examined, Tested, and Reported upon by an Expert from The Sanitary Engineering Co. (H. Carter, C.E., Manager), 65, Victoria-street, Westminster. Fee quoted on receipt of full particulars. Established 23 years. Telegrams, "Sanitation."—[ADVT.]

COURT PAPERS.

SUPREME COURT OF JUDICATURE.

ROTA OF REGISTRARS IN ATTENDANCE ON

Date.	APPEAL COURT No. 2.	Mr. Justice North.	Mr. Justice Stirling.
Monday, Dec.18	Mr. Lavie	Mr. Church	Mr. Pemberton
Tuesday.....19	Carrington	Greswell	Jackson
Wednesday.....20	Lavie	Church	Pemberton
Thursday.....21	Carrington	Greswell	Jackson
Friday.....22	Lavie	Church	Pemberton
Saturday.....23	Carrington	Greswell	Jackson
	Mr. Justice Kerwin.	Mr. Justice Byrne.	Mr. Justice Cohen-Hardy.
Monday, Dec.18	Mr. Leach	Mr. Beal	Mr. King
Tuesday.....19	Godfrey	Pugh	Farmer
Wednesday.....20	Leach	Beal	King
Thursday.....21	Godfrey	Pugh	Farmer
Friday.....22	Leach	Beal	King
Saturday.....23	Godfrey	Pugh	Farmer

The Christmas Vacation will commence on Monday, the 25th day of December, 1899, and terminate on Saturday, the 6th day of January, 1900, both days inclusive.

THE PROPERTY MART.

SALES OF THE ENSUING WEEK.

Dec. 18.—Mr. J. C. STEVENS, at 38, King-street, Covent, at 12.30, Natural History Specimens, &c.
Dec. 19.—Fancy Poultry and Pigeons.
Dec. 20.—Rose Trees, Fruit Trees, &c.
Dec. 22.—Scientific Apparatus, &c. (See advertisement, this week, p. 8)
Dec. 20.—Messrs. H. E. FOSTER & CRANFIELD, at the Mart, at 2, Leasehold Shops, &c., at Clapham Junction; 1st at £120 per annum. Solicitors, Messrs. Sanderson, Adkin, & Lee, London. (See advertisements, this week, back page.)
Dec. 21.—Messrs. H. E. FOSTER & CRANFIELD, at the Mart, at 2:—

LIFE INTERESTS:

Of a lady aged 47 in one Moiety of a Trust Fund producing £161 per annum; also in a Trust Fund producing £49 per annum; also Two-thirds of Freehold Property near York, producing £235 per annum, with reversion to one-third of the same on death of lady aged 47.
Of a lady aged 60 in Freehold producing £49 per annum, also the Interest of the Reversioner aged 27 in the above producing £94 per annum. Solicitor, W. H. Hargreave, Esq., London.

REVERSIONS:

To a Moiety of a Trust Fund of the value of £9,155; lady aged 60, gentleman aged 49. Solicitors, Messrs. C. Perrott-Smith & Co., London.
To One-fourth of £1,928 India ½ per cent. Stock; lady aged 80. Solicitors, Messrs. Carr, Tyler & Co., London.
To One-third Share of Residuary Estate, value £27,000, on death of several ladies (see particulars). Solicitors, Messrs. Hartley & Co., London.
To One-fifth of a Residuary Estate, Bank Shares, Cash, &c., value £7,500; lady aged 80. Solicitors, Messrs. Keene, Marsland & Co., London.

REVERSIONARY LIFE INTEREST of a gentleman aged 46 on death of lady aged 66 in Property at Burnley and Railway Stock producing £210 per annum. Solicitors, Messrs. Nash, Field, & Co., London.

POLICIES:

For £4,000, with profits, in the Scottish Provident Institution, premium £30 10s. 8d. For £500, £500, £300, £150, £100. Solicitors, Messrs. King & Hughes, Maidstone. (See advertisements, this week, back page.)

RESULT OF SALE.

Messrs. C. C. & T. MOORE held the first of a two days' sale at the Mart on Thursday. They sold for £480 a Freehold House in Median-road, Clapton; and for £475 a Leasehold Residence in Cawley-road, South Hackney; £1,130 was obtained for Four Houses in Strahan-road; and Two Freeholds in Marlborough-road, Old Kent-road, £1,010.

WINDING UP NOTICES.

London Gazette.—FRIDAY, Dec. 8.
JOINT STOCK COMPANIES.
LIMITED IN CHANCERY.

BEEDE BRITISH PATENT SYNDICATE, LIMITED—Creditors are required, on or before Feb 1, to send their names and addresses, and the particulars of their debts or claims, to Robert Morgan, Albany, 15, Old Jewry chambers. Lumley & Lumley, Old Jewry chambers, solicitors to liquidator.
CHARTERS TOWERS CONSOLIDATED GOLD MINES, LIMITED—Creditors are required, on or before Jan 15, to send their names and addresses, and the particulars of their debts or claims, to Julius Wilson Hetherington Byrne, 81, Gracechurch st.
CHRISTMAS REEF (RHODESIA) DEVELOPMENT CO., LIMITED—Creditors are required, on or before Jan 19, to send their names and addresses, and the particulars of their debts or claims, to F. H. Kingham, 9 and 10, Fenchurch st. Vallance & Co, solicitors for the company.
CURE ICE, LONDON, LIMITED (IN LIQUIDATION)—Creditors are required, on or before Jan 20, to send their names and addresses, and the particulars of their debts or claims, to Oliver George Brown, 236, Dashwood House, New Broad st.
DETACHABLE PNEUMATIC TYRE SYNDICATE, LIMITED—Petition for winding up, presented Dec 6, directed to be heard on Dec 30. J. B. & F. Purchase, 14, Regent st solicitors for petitioners. Notice of appearing must reach the above-named not later than 6 o'clock in the afternoon of Dec 19.
FORBES AUSTRALIAN CORPORATION, LIMITED—Creditors are required, on or before Jan 19, to send their names and addresses, and the particulars of their debts or claims, to Frederic Offer, 130, Cannon st. Vallance & Co, solicitors for the company.
ILLUSTRATED ADVERTISING ASSOCIATION, LIMITED—Creditors are required, on or before Jan 10 to send their names and addresses, with particulars of their debts or claims, to George Staunton Staunton, 84, Chancery lane. Woomnam & Smith, Chancery lane, solicitors to liquidator.
"N. A. P." BREAD CO., LIMITED—Creditors are required, on or before Jan 15, to send their names and addresses, and the particulars of their debts or claims, to Julius Wilson Hetherington Byrne, 81, Gracechurch st.
PEASE, RHODES & CO., LIMITED—Creditors are required, on or before Dec 31, to send their names and addresses, and the particulars of their debts or claims, to Henry Frederick Hartman, 2, Darley st, Bradford. Vint & Co, Bradford, solicitors to liquidator.
PROMENADE CONCERT SYNDICATE, LIMITED—Creditors are required, on or before Jan 17, to send their names and addresses, and the particulars of their debts or claims, to Frederick King, 17, Gt Winchester st. Russell & Arnholz, Gt Winchester st, solicitors to liquidator.
THOMAS BELL & CO., LIMITED—Creditors are required, on or before Jan 22, to send their names and addresses, and the particulars of their debts or claims, to Mr. Ferrand Agnew Williams, 13, Arcade chambers, St. Mary's gate, Manchester. Earle & Co, Manchester, solicitors to liquidator.

VAIL LAUNCHES, LIMITED—Creditors are required, on or before Jan 23, to send their names and addresses, and the particulars of their debts or claims, to Arthur Lowes Dickinson, 19, Coleman st. Fox & Preece, 15, Dean's yard, Westminster, solicitors for liquidator.
YALOGG PROPRIETARY GOLD MINES, LIMITED—Creditors are required, on or before Feb 20, to send their names and addresses, and the particulars of their debts or claims, to R. W. Outram, 18, Walbrook. Batchelor & Cousins, Walbrook, solicitors to liquidator.

FRIENDLY SOCIETIES DISSOLVED.

CHURCH OF ENGLAND FRIENDLY SOCIETY, Wheatsheaf Inn, Rowley Regis, Staffs. Nov 7
ST. GEORGE'S MUTUAL BENEFIT INVESTMENT SOCIETY, LIMITED, 32, Backville st, W. Dec 1

London Gazette.—TUESDAY, Dec. 12.

JOINT STOCK COMPANIES.

LIMITED IN CHANCERY.

ANGLO-COLONIAL CHEMICAL CO., LIMITED—Petition for winding up, presented Dec 7, directed to be heard Dec 20. A. R. & H. Steele, 21, College hill, agents for Eddowes & Sons, Derby, solicitors for petitioner. Notice of appearing must reach the above-named not later than 6 o'clock in the afternoon of Dec 19.
ASTON TUBE WORKS (1897), LIMITED—Creditors are required, on or before Jan 27, to send their names and addresses, and the particulars of their debts or claims, to George William Lindsay Thompson, Union chambers, 63, Temple-row, Birmingham. Forsyth & Bettinson, Birmingham, solicitors to liquidator.
BADMINTON CYCLE AND COMPONENTS CO., LIMITED—Petition for winding up, presented Dec 6, directed to be heard on Dec 20. Sharpe & Co, 19, New Ct, agents for Ryland & Co, Birmingham, solicitors for petitioners. Notice of appearing must reach Sharpe & Co. not later than 6 o'clock in the afternoon of Dec 19.
BETHAMPA GOLDFIELDS, LIMITED—Petition for winding up, presented Dec 11, directed to be heard Dec 20. Maynall, solicitor for petitioner. Notice of appearing must reach the above-named not later than 6 o'clock in the afternoon of Dec 19.
FOUNDERS' SYNDICATE, LIMITED—Creditors are required, on or before Dec 29, to send in their names and addresses, and the particulars of their debts or claims, to Lawrence Weaver, 1, Army and Navy mews, 109, Victoria st.
HAWKES & GARDNER, LIMITED—Petition for winding up, presented Dec 7, directed to be heard on Wednesday, Dec 20. Ford & Co, 27, Walbrook, agents for R. W. Ford, Portsmouth, petitioner's solicitor. Notice of appearing must reach the London agents not later than 6 o'clock in the afternoon of Dec 14.
H. G. ELLIS & CO., LIMITED (IN LIQUIDATION)—Creditors are required, on or before Jan 8, to send their names and addresses, and the particulars of their debts or claims, to Westbury & Co, 63, Old Broad st, solicitors to liquidator.
LONDON BUILDING MATERIAL CO., LIMITED—Petition for winding up, presented Dec 8, directed to be heard on Dec 20. Johnson, for Beale & Co, 23, Great George st, Westminster, solicitors for petitioners. Notice of appearing must reach the above-named not later than 6 o'clock in the afternoon of Dec 19.
MINES CONTRACT CO., LIMITED—Petition for winding up, presented Dec 8, directed to be heard on Dec 20. Lewis, 54, Chancery lane, agent for Thomas & Co, Swansea, solicitors for petitioner. Notice of appearing must reach the above-named not later than 6 o'clock in the afternoon of Dec 19.
PHANTOM ELECTRICAL CO., LIMITED—Petition for winding up, presented Dec 11, directed to be heard Dec 20. Hurd & Son, 25, Bucklersbury, solicitors for petitioners. Notice of appearing must reach the above-named not later than 6 o'clock in the afternoon of Dec 19.
STRAZZA & CO., LIMITED—Petition for winding up, presented Dec 11, directed to be heard on Wednesday, Dec 20. Fox & Co, 6, Fenchurch st. Notice of appearing must reach the above-named not later than 6 o'clock in the afternoon of Dec 19.
VOUCHER, LIMITED (IN LIQUIDATION)—Creditors are required, on or before Jan 9, to send their names and addresses, and the particulars of their debts or claims, to James Squiers, 21, Bennett's hill, Birmingham. Smith & Sons, Walsall, solicitors to liquidator.
"WHITFOOT" STEAMSHIP CO., LIMITED—Creditors are required, on or before Jan 12, to send their names and addresses, and the particulars of their debts or claims to Mr. W. E. Bunclark, 8 and 9, Great St. Helen's.
WILLIAMSON & SONS, LIMITED—Petition for winding-up, presented Dec 8, directed to be heard Dec 20, Bryan E. Johnson for Beale & Co, 23, Gt George st, solicitors for petitioner. Notice of appearing must reach the above-named not later than 6 o'clock in the afternoon of Dec 19.

FRIENDLY SOCIETIES DISSOLVED.

MARSTON ST. LAWRENCE BENEFIT SOCIETY, Schoolroom, Marston Saint Lawrence, Banbury, Northampton. Dec 1
SICK AND FUNERAL SOCIETY, National School, Langho, Blackburn, Lancaster. Dec 1
WIDOW AND ORPHANS FUND OF THE FOUNTAIN OF PEACE LODGE, MANCHESTER UNITY, Sun Inn, West st, Faversham, Kent. Dec 8

CREDITORS' NOTICES.

UNDER 22 & 23 VICT. CAP. 35.

LAST DAY OF CLAIM.

London Gazette.—FRIDAY, Dec. 1.

ANDERSON, JOHN, Sanctor, York, Farmer Jan 1 Shackles & Dunkerly, Hull
BARKER, EMMA, Heckmondwike, York, Draper Jan 17 Chadwick & Sons, Dewsbury
BAYNES, ELIZABETH, Weston super Mare Jan 10 Little & Mills, Stroud
BLAKE, CATHERINE, Clewer, Bucks Jan 8 Bellard & Co, Lime st
BOARD, WILLIAM, Wimbledon Bate & Co, Bedford row
BRANLEY-MOORE, JOHN ARTHUR, Aigburth, Lancs, Merchant Dec 27 Garnett & Co Liverpool
CAINE, JAMES HENRY, Old Trafford, nr Manchester, Commercial Traveller Jan 31 Jones, Manchester
CHAMBERS, JANE GRANT, Cury, Cornwall Dec 31 Pitchforth & Co, Bucklersbury
COSTECKER, JOHN, Midhurst, Sussex March 1 Costecker, Darwen
DANIEL, WILLIAM COXON, Dewsbury Moor, York Feb 28 Paddock & Sons, Hanley
DAVIES, ELIZABETH, Pendoylan, nr Cowbridge, Glam Jan 17 Rees & Gwyn, Cowbridge
DOUGILL, WILLIAM, Horwich, Lancaster, Brickmaker Dec 31 Smith & Moss, Manchester
EDMONDS, SEPTON AMY, West Brompton Jan 13 Collyer-Bristow & Co, Bedford row
EDMONDS, WILLIAM HENRY MARTIN, Wimbledon Jan 13 Bircham & Co, Parliament st
FARRETT, WILLIAM BARRETT, Woodbridge, Sussex Jan 31 Brook, South sq, Gray's inn
FIRTH, ROBERT SENIOR, Osett, York, Woollen Manufacturer Jan 1 Greenwood, Wakefield
FORESTY, WILLIAM, Portsea, Credit Draper Jan 10 Blake & Co, Portsmouth
GIBSON, JAMES, Birkenhead Dec 15 Dalby & Moore, Birkenhead
GILLOW, WILLIAM AUSTIN, Worthing Dec 31 Gates, Worthing
GRIFFITHS, WILLIAM, Haverfordwest, Bootmaker Jan 10 Eaton-Evans & Williams, Haverfordwest
HUTLEY, MARY ANN, Mousing, Essex Dec 31 Surridge, Coggeshall
JOHNSON, ALFRED, Boston, Lincoln, Seed Merchant Jan 5 James & Mellor, Coleman st
LEONARD, JOHN ROBERT, St George, Bristol, Market Gardener Dec 30 Atchleya, Bristol
LEVER, CATHERINE, Hyde Jan 12 H Bostock, Hyde
MACDONALD, ELIZABETH, Belgrave rd, Eccleston sq Dec 21 Thorold & Co, Regent st

MOFFAT, MATILDA ANN, Upper Holloway Feb 28 Matthews, Union Bank Chmbrs, Southwark st
 MORRIS, WILLIAM, Haverfordwest, Merchant Jan 10 Eaton-Evans & Williams, Haverfordwest
 MYERS, MARY, Huyton, Lancs Jan 17 Field & Co, Liverpool
 NEWHAM, ERNEST EDMUND, Margate Dec 30 Crosse & Sons, Lancaster pl, Strand
 PALMER, JAMES DAMPIER, Park pl Jan 15 Hollams & Co, Mincing la
 PEATY, EMILY ELIZABETH, Wimbledon Jan 1 Mead & Co, King's Bench walk
 PHILLIPS, LIZZIE, Llandudno, Carnarvon Dec 30 Arnold & Son, Birmingham
 QUART, ANNEBELLA SILLERS, Great Yarmouth Jan 1 Wiltshire & Sons, Great Yarmouth
 RANNEY, EMMA HIGGINBOTHAM, Manchester Dec 29 Hall & Co, Manchester
 RANNEY, JAMES, Manchester, Chemical Merchant Dec 29 Hall & Co Manchester
 RHODES, JOHN WALTER, East Liss, Hants Jan 17 Chadwick & Sons, Dewsbury
 ROSS, WILLIAM, West Brompton Jan 1 Hughes & Son, Bedford st
 SANDERMAN, WILLIAM BARCLAY, Horsham, Sussex Dec 30 Boulton & Co, Northampton sq
 SCRIVENS, SAMUEL, Bexhill, Sussex Dec 31 Mott & Son, Bedford row
 STACEY, CHARLES EDWARD, Newton Abbot, Devon, Builder Jan 14 Baker & Co, Newton Abbot
 VAUGHAN, JAMES, Milford Haven, Pembroke, Merchant Jan 10 Eaton-Evans & Williams, Haverfordwest
 WARREN, JOHN HENRY, Stepney Dec 31 Henderson & Co, Philpot lane
 WATERFIELD, CAROLINE, Bath Dec 30 Gill & Bush, Bath
 WATERFIELD, ELIZA, Bath Dec 30 Gill & Bush, Bath
 WEBSTER, ABRAHAM, Horsforth, York Jan 1 Taylor & Co, Bradford
 WHITE, THOMAS, HENRY WHITE, and WILLIAM WHITE, Marston, Kent Jan 1 Arnold & Co, Rochester
 WIGGINS, JOHN THOMAS, Scarborough Jan 13 Turnbull & Son, Scarborough
 WILLIAMS, MARY, Llantriffard, Glam Dec 27 Grover & Grover, Cardiff
 WORDLEY, JAMES EDWARDSON, Warrington, Solicitor Jan 20 Woods & Son, Warrington
 WYNN, EMMA, Southwold, Suffolk Jan 16 Huntington & Leaf, King st, Cheapside
 WYER, HENRY, Salisbury, Wilts, Gardener Dec 28 Hodding & Jackson, Salisbury
 WYER, HELEN ANN, Salisbury, Wilts Dec 28 Hodding & Jackson, Salisbury

London Gazette.—TUESDAY, Dec. 5.

ACKERS, JACKSON ABRAHAM, Hindley Green, nr Wigan Dec 23 Jeans & Son, Warrington
 ALDER, THOMAS, Newcastle upon Tyne, Whitesmith Jan 18 WJS & JAS Scott, Newcastle upon Tyne
 BINNING, SELINA FRANCES, Kingston upon Hull Feb 1 Thompson & Co, Hull
 BOCCOCK, ANN, Harrogate, Yorks Jan 31 Bawton & Smith, Manchester
 BROMLEY, ROBERT, Hyde, Chester Dec 13 Hervey & Co, Hyde
 BULMAN, MARY ANN, Stourbridge, Worcester Jan 10 Wall & James, Stourbridge
 BURLINSON, ISABELLA EDEN, Sunderland Jan 6 Stockdale, Sunderland
 COLLIER, JUSTINA MARIA STEPHEN, Hastings Feb 1 Skelton, Lincoln's inn fields
 COTTE, THOMAS JAMES, Cheltenham, Surgeon Jan 9 Baylis, Cheltenham

COX, RICHARD JAMES, Brewer st, Regent st, Jeweller Jan 8 Booth, Camberwell rd
 CROUCH, GEORGE, Yapton, Sussex, Yeoman Jan 2 Wannop, Chichester
 DELEGISE, ROSA ANN, Canonbury Jan 5 Benham, College hill
 DIXON, CHARLOTTE, Shrewsbury Dec 30 Turner, Chester
 DOUGHTY, MARGARET ANNE, Brompton Jan 1 Keen & Co, Knightbridge st
 DOUGHTY, THOMAS NEALE, Brompton Jan 1 Keen & Co, Knightbridge st
 ELLIS, AUGUSTA CATHERINE, South Kensington Jan 15 Wood & Co, Raymond bldgs, Gray's inn
 HARRIS, JAMES, Lymington, Haute, Baker Dec 30 Moore & Co, Lymington
 HITCHCOCK, JANE, Conock, nr Devises, Wilts Dec 31 Jackson & Jackson, Devises
 IVES, CHRISTOPHER JOHN, Harston, Cambridge Jan 13 Whitehead & Son, Cambridge
 KILNER, WALTER, Kingston on Thames Jan 13 Fox, Kingston on Thames
 KIMPTON, JOE WILLIAM, Northwood, Farmer Jan 1 Mercer, Uxbridge
 MARSHALL, CHARLES ANDREW, Gt Grimsby, Merchant Jan 13 Bates & Mountain, Gt Grimsby
 MARSHALL, ELIZA, Leamington Jan 30 James & Barton, Birmingham
 MARSHALL, ERENEZER JAMES, Brighton Jan 1 Griffith, Brighton
 MEHEUX, ELIZA, Plympton St Mary, Devon Jan 10 Bulled & Co, Plymouth
 MILLHOUSE, THOMAS, Horton Kirby, Kent, Miller Dec 30 Ridley & Co, Dartford
 MOORE, ELIZABETH, Newcastle upon Tyne Jan 30 Wilkinson & Marshall, Newcastle upon Tyne
 OFFLEY, HARRIET, Bath Jan 1 Norton & Co, Victoria st
 OWEN, ROBERT, Fendal, Merioneth Jan 1 Rowlands, Machynlleth
 PAGE, HENRY, Southport Dec 30 Barrow & Smith, Manchester
 PARKING, ALICE, California, USA Jan 1 Rooke & Sons, Lincoln's inn fields
 PENNINGTON, EDWARD, Clapham Jan 25 Lidiard & Co, Gt James st
 PHILLIPS, ALFRED, Canonbury Jan 27 Taylor & Taylor, New Broad st
 RICH, CHARLOTTE AUGUSTA, Eaton ter Jan 1 Bloxam & Co, Lincoln's inn fields
 SALOMONS, AARON, Clifton gdns, Maida Hill Jan 15 Lindo & Co, West st, Finsbury circus
 SANDERS, ROBERT JOSEPH, Manchester, Licensed Victualler Dec 18 Cobbett & Co, Manchester
 SHEPLEY, JAMES, Chester, Cotton Spinner Feb 1 Johnsons, Stockport
 SKEGG, EMMA SARAH, Blackfriars rd Dec 31 Burton & Sons, Blackfriars rd
 SMITH, SAMUEL, Ilkley, York, Innkeeper Jan 15 Fletcher, Leeds
 STEPHENSON, MATTHEW, Sunderland Dec 30 Botterell & Robo, Sunderland
 SWALLOW, ESTHER, Stalybridge, Chester Jan 6 Whitworth & Co, Ashton under Lyne
 TODD, WILLIAM SAMUEL, Ballingdon, Essex, Butcher Dec 24 Bates, Sudbury, Suffolk
 WATSON, BENJAMIN, Wakefield, Wholesale Provision Merchant Feb 1 Langhorne, Wakefield
 WILCOCK, GEORGE INGHAM, Halifax, Butcher Jan 10 Longbotham & Sons, Halifax
 WOODING, JOSEPH FRANCIS, Milton Keynes, Bucks Dec 30 Hodgkinson, Birmingham
 YORK, ANNETTE FOUNTAYNE, Cowley st, Westminster Jan 6 Greenfield & Cracknell, Lancaster pl, Strand

BANKRUPTCY NOTICES.

London Gazette.—FRIDAY, Dec. 8.

RECEIVING ORDERS.

ALEXANDER, WILLIAM, Preston, Draper Preston Pet Nov 24 Ord Dec 4
 ANDERSON, R. GREENWICH, Licensed Victualler Greenwich Pet Oct 30 Ord Dec 5
 ATTEY, JOHN WILLIAM, Sunderland, Shipbroker Sunderland Pet Nov 21 Ord Dec 4
 AYERS, ALFRED, Old Kent rd High Court Pet Nov 13 Ord Dec 5
 BARRETT, ALBERT, Barnaley, Glass Bottle Maker Barnaley Pet Dec 6 Ord Dec 6
 BENTHAM, WILLIAM, Pemberton, nr Wigan, Carter Wigan Pet Dec 6 Ord Dec 6
 BERRY, SAMUEL HUGH, Chesham Hill, Manchester, Fruit Salesman Manchester Pet Nov 22 Ord Dec 4
 BRIGGS, G. Essex rd, East Ham, Builder High Court Pet Nov 2 Ord Dec 4
 BROWN, SIDNEY, Carey st, Blackfriars, Manufacturing Perfumer High Court Pet Dec 4 Ord Dec 4
 DALZELL, WILLIAM, Newcastle on Tyne, Electrical Engineer Newcastle on Tyne Pet Nov 13 Ord Dec 6
 DEAN, WILLIAM, Pemberton, Lancs, Grocer Wigan Pet Dec 4 Ord Dec 4
 EARNHAM, WALTER, Chadderton, nr Oldham, Labourer Oldham Pet Dec 5 Ord Dec 5
 EVANS, EDWARD, Ruabon, Denbighs, Collier Wrexham Pet Dec 4 Ord Dec 4
 GARFORTH, THOMAS SAGAL, Liversedge, Butcher Dewsbury Pet Dec 5 Ord Dec 5
 GILLIAT, FREDERICK WILLIAM, Sheffield Leeds Pet Nov 17 Ord Dec 4
 GRIFFITH, WILLIAM, Portsmouth, Builder Portsmouth Pet Dec 4 Ord Dec 4
 GRIGGS, ARTHUR, New Brompton, Kent, Butcher Rochester Pet Nov 18 Ord Dec 4
 GRIFTON, JOHN, Salford, Lancs, Railway Signaller Salford Pet Dec 5 Ord Dec 5
 HARPER, RICHARD BLUCHER, Willesden, Civil Engineer High Court Pet Dec 5 Ord Dec 5
 HILL, JOHN THOMAS, Milford Haven, Pembroke, Fish Salesman Pembroke Dock Pet Oct 27 Ord Dec 6
 HILL, JAMES WILLIAM, Nottingham, Hairdresser Nottingham Pet Dec 6 Ord Dec 6
 HINGLEY, ALFRED, Worsley, Stafford, Milliner Stourbridge Pet Dec 1 Ord Dec 1
 HOLLAND, WILLIAM, Woodford, Chester, Farmer Macclesfield Pet Dec 2 Ord Dec 2
 HOWARD, HENRY LIONEL, Harrogate, York, Electrical Engineer York Pet Dec 4 Ord Dec 4
 HYDE, FRED, Birmingham, Fruit Dealer Birmingham Pet Nov 8 Ord Dec 5
 IRKLAND, MARK FREDERICK, New Swindon, Wilts, Fitter Swindon Pet Dec 5 Ord Dec 5

JEANES, GEORGE, Liverpool, Chemist Liverpool Pet Nov 22 Ord Dec 5
 KIRK, ARTHUR EDWIN, Leeds, Cycle Dealer Leeds Pet Dec 5 Ord Dec 6
 LEECH, WILLIAM FRITCHARD, Bayswater, Licensed Victualler High Court Pet Dec 5 Ord Dec 5
 LIGHTFOOT, CHARLES, Luton, Bedford, Confectioner Luton Pet Dec 6 Ord Dec 6
 LINCOLN, THOMAS FREDERICK, and HORACE JOHN LINCOLN, Great Yarmouth, Ironmongers Great Yarmouth Pet Nov 23 Ord Dec 4
 LISTER, EDWARD, Kennington, Tailor High Court Pet Nov 16 Ord Dec 6
 LUMLEY, CLAUDE BASIL, Coventry st, Solicitor High Court Pet Nov 22 Ord Dec 6
 MILLS, HENRY, Caledonian rd, Clerk High Court Pet Dec 6 Ord Dec 6
 MONICO, LUIGI, Marylebone rd High Court Pet Nov 16 Ord Dec 6
 MORGAN, WILLIAM, Tredegar, Mon, Builder Tredegar Pet Dec 4 Ord Dec 4
 NEVITT, JOHN GEORGE, Leeds, Surgeon Leeds Pet Dec 2 Ord Dec 2
 PALMER, THOMAS, West Hartlepool, Painter Sunderland Pet Dec 5 Ord Dec 5
 PARSONS, ALFRED, Catford, Commercial Traveller Greenwich Pet Dec 5 Ord Dec 5
 PORCH, HENRY, Glastonbury, Cattle Dealer Wells Pet Dec 4 Ord Dec 4
 PORTER, GEORGE, Old Bailey, Licensed Victualler High Court Pet Oct 31 Ord Dec 6
 PRESTON, STEPHEN, Heywood, Lancs, Labourer Bolton Pet Dec 2 Ord Dec 2
 SEDMAN, KIT, Scarborough, Butcher Scarborough Pet Dec 5 Ord Dec 5
 SHEATHER, HENRY EDWARD, Bodmin, Cornwall, Cycle Agent Truro Pet Dec 4 Ord Dec 4
 SECKER, FREDERICK GEORGE, Norwich, Nurseryman Norwich Pet Dec 6 Ord Dec 6
 SMITHURST, EMMA, Manchester, Fruit Dealer Manchester Pet Dec 5 Ord Dec 5
 STEVENS, ALFRED JAMES, Canterbury, Wheelwright Canterbury Pet Nov 22 Ord Dec 3
 TAYLOR, EDWARD AUGUSTUS, Friday st, Manufacturers' Agent High Court Pet Dec 5 Ord Dec 5
 TIVY, WILLIAM JAMES, Clifton, Bristol, Physician Bristol Pet Nov 20 Ord Dec 4
 WATSON, JAMES BARRINGTON, Bristol Bristol Pet Dec 5 Ord Dec 5
 WILLIAMS, LAWRENCE AMBROSE, Wandsworth, Stock Jobber's Clerk Wandsworth Pet Dec 2 Ord Dec 2

FIRST MEETINGS.

ASH, FRANK MORGAN, Southampton, Potato Merchant Dec 15 at 3.15 Off Rec, 173, High st, Southampton
 BAILIFF, THOMAS, Penrith, Joiner Dec 19 at 12.30 Off Rec, 34, Fisher st, Carlisle

BENTHAM, WILLIAM, Pemberton, nr Wigan, Carter Dec 18 at 2.30 Court house, King st, Wigan
 BERRY, SAMUEL HUGH, Manchester, Fruit Salesman Dec 15 at 3 Off Rec, Byrom st, Manchester
 BLADES, WILLIAM ARTHUR, Sheffield, Builder Dec 15 at 12 Off Rec, Fictree in, Sheffield
 BOTTLEY, GEORGE, Derby, Market Auctioneer Dec 15 at 11 Off Rec, 40, St. Mary's gate, Derby
 BRIGGS, EAST HAM, Essex, Builder Dec 15 at 2.30 Bankruptcy bldgs, Carey st
 BROWN, SIDNEY, Carey st, Blackfriars, Manufacturing Perfumer, &c Dec 15 at 11 Bankruptcy bldgs, Carey st
 BRUCE, ROBERT, Heaton, Newcastle on Tyne Petroleum Oil Dealer Dec 15 at 11.30 Off Rec, 30, Mosley st, Newcastle on Tyne
 COX, RICHARD, Great Yarmouth, Fish Curer Dec 16 at 12.30 Off Rec, 8, King st, Norwich
 DEAN, WILLIAM, Pemberton, Lancs, Grocer Dec 18 at 2.15 Court House, King st, Wigan
 DODDS, THOMAS RALPH, Billiter bldgs Dec 15 at 11 Bankruptcy bldgs, Carey st
 FORD, GEORGE, Leicester, Coal Dealer Dec 15 at 12 Off Rec, 1, Berridge st, Leicester
 FREEDMAN, SIMON, JOHN FREEDMAN, and BARNETT FREEDMAN, Leeds, Wholesale Clothiers Dec 15 at 11 Off Rec, 22, Park row, Leeds
 FRENCH, WILLIAM HENRY, Melton Mowbray, Grocer Dec 15 at 12.30 Off Rec, 1, Berridge st, Leicester
 FROST, WILLIAM, Sandersonfoot, Pembroke, Joiner Dec 22 at 12.30 Temperance Hall, Pembroke Dock
 GATE, ROBERT HENRY, Dewsbury, York, Clerk Dec 15 at 3 Off Rec, Bank chmbrs, Batley
 GIBSON, JOHN, Maryport, Cumberland, Shoemaker Dec 18 at 3 Court house, Cockermouth
 HOWARD, HENRY LIONEL, Harrogate, York, Electrical Engineer Dec 19 at 12.15 Off Rec, 23, Stonegate, York
 HUBLOCK, WILLIAM FREDERICK, Gt Yarmouth, Boot Dealer Dec 19 at 2 Auction Mart, Tokenhouse yard
 LEE, WILLIAM, Devonport, Labourer Dec 18 at 11 6, Athenoum terr, Plymouth
 LEECH, WILLIAM FRITCHARD, Bayswater, Licensed Victualler Dec 15 at 12 Bankruptcy bldgs, Carey st
 MITCHELL, CHARLES CORNELIUS, Bexley, Kent, Coffee house Keeper Dec 15 at 11.30 115, High st, Rochester
 MORGAN, WILLIAM, Sargood, Glam, Licensed Victualler Dec 15 at 12 125, High st, Morley Tydall
 NEVITT, JOHN GEORGE, Leeds, Surgeon Dec 15 at 12 Off Rec, 22, Park row, Leeds
 PHIPPS, HORACE CALDER, Old Compton st, Licensed Victualler Dec 18 at 2.30 Bankruptcy bldgs, Carey st
 PRESTON, STEPHEN, Heywood, Lancs, Labourer Dec 16 at 11.30 16, Wood st, Bolton
 PRINGLE, WILLIAM, Kingston upon Hull, Boot Dealer Dec 15 at 2 Off Rec, Trinity House lane, Hull

RAWLINSON, MATTHEW, Barnoldswick, Yorks, House Furnisher Dec 15 at 11 Off Rec, 31, Manor row, Bradford
ROSS, WILLIAM, Bradford, Cycle Manufacturer Dec 18 at 11 Off Rec, 31, Manor row, Bradford
ROSSITH, GEORGE, Hleadley, Derby, Coal Miner Dec 15 at 12 Off Rec, 4, Castle pl, Park st, Nottingham
ROWBOWTHAM, W., Taddington, Electrical Engineer Dec 15 at 11 30 24, Railway app, London Bridge
SHREATH, HENRY EDWARD, Bodmin, Cornwall, Cycle Agent Dec 15 at 19 Off Rec, Boacawen st, Truro
SMETHURST, EMMA, Uttington, Fruit Dealer Dec 15 at 2 30 Off Rec, Byrom st, Manchester
SMITH, ARTHUR, Barnoldswick, Rotherham, Yorks, Carpenter Dec 15 at 12 30 Off Rec, Fivtree ln, Sheffield
SMITH, JEREMIAH, Rodley, Leeds, Grocer Dec 15 at 11 30 Off Rec, 22, Park row, Leeds
STEPHENSON, OLAF STEPHEN, Kingston upon Hull, Rice Miller Dec 15 at 11 Off Rec, Trinity House ln, Hull
STEVENS, ALFRED JAMES, Canterbury, Wheelwright Dec 21 at 9 30 Off Rec, 73, Castle st, Canterbury
THORNTON, ALBERT, Bury, Carter Dec 29 at 12 30 Exchange Hotel, Nicholas st, Bury
THORPE, EPHRAIM, Huddersfield, Tobaccoist Dec 15 at 12 Off Rec, 19, John William st, Huddersfield
TOMLINSON, RICHARD, Adam st, Adelphi, Builder Dec 18 at 12 Bankruptcy bldg, Carey st

ADJUDICATIONS.

ASH, FRANK MORGAN, Southampton, Potato Merchant Southampton Pet Nov 15 Ord Dec 4
BARRATT, ALBERT, Barnsley, Yorks, Glass Bottle Maker Barnsley Pet Dec 6 Ord Dec 6
BEACH, CHARLES FISK, 67 Winchester st, American Lawyer High Court Pet Nov 2 Ord Dec 4
BENTHAM, WILLIAM, Pemberton, nr Wigan, Carter Wigan Pet Dec 6 Ord Dec 6
BERRY, SAMUEL HUGH, Manchester, Fruit Salesman Manchester Pet Nov 22 Ord Dec 4
BETTS, ARTHUR FLETCHER, Hampstead, Traveller High Court Pet Oct 11 Ord Dec 4
BOURNE, FREDERICK CUTTS, Finsbury pavement, Company Promoter High Court Pet June 19 Ord Dec 5
BRANTON, STEPHEN, Sunderland, Builder Sunderland Pet Nov 15 Ord Dec 2
BROWN, SIDNEY, Caffyn st, Blackfriars, Manufacturing Perfumer, &c. High Court Pet Dec 4 Ord Dec 4
BRUCE, ROBERT, Hoston, Newcastle on Tyne, Petroleum Oil Dealer Newcastle on Tyne Pet Nov 28 Ord Dec 4
CHALK, WILLIAM, Putney, Market Gardener Wandsworth Pet Oct 13 Ord Dec 2
DEAN, WILLIAM, Pemberton, Lancs, Grocer Wigan Pet Dec 4 Ord Dec 4
EARNshaw, WALTER, Chadderton, nr Oldham, Labourer Oldham Pet Dec 5 Ord Dec 5
EVANS, EDWARD, Rushon, Denbighs, Collier Wrexham Pet Dec 4 Ord Dec 4
FROST, GEORGE, Upper Clapton High Court Pet Sept 26 Ord Dec 4
GARFORTH, THOMAS SAGAR, Liversedge, Butcher Dewbury Pet Dec 5 Ord Dec 5
GIBSON, JOHN, Maryport, Cumberland, Shoemaker Cocker-mouth Pet Nov 13 Ord Dec 4
GODFREY, WILLIAM, Totnes, Devon, Tailor Plymouth Pet Oct 14 Ord Dec 8
HILL, JAMES WILLIAM, Nottingham, Hairdresser Nottingham Pet Dec 6 Ord Dec 6
HINGLEY, ALFRED, Wordley, Milliner Stourbridge Pet Dec 1 Ord Dec 1
HOLLAND, WILLIAM, Woodford, Chester, Farmer Macclesfield Pet Dec 2 Ord Dec 2
HOWARD, HENRY LIOSEL, York, Electrical Engineer York Pet Dec 4 Ord Dec 4
IRELAND, MARK FREDERICK, New Swindon, Wilts, Fitter Swindon Pet Dec 5 Ord Dec 5
JOB, ROBERT GEORGE, Eastbourne, Jeweller Eastbourne Pet Nov 6 Ord Dec 5
KEMP, WILLIAM JOSEPH, Fenge, Nurseryman Greenwich Pet Oct 11 Ord Dec 5
KIRK, ARTHUR EDWIN, Leeds, Cycle Dealer Leeds Pet Dec 5 Ord Dec 5
KITCHING, ARTHUR ROBERT, Darlington, Builder Stockton on Tees Pet Oct 29 Ord Dec 2
LEACH, WILLIAM PITCHARD, Raywater, Licensed Victualler High Court Pet Dec 5 Ord Dec 5
MILLS, HENRY, Caledonian rd, Bookmaker's Clerk High Court Pet Dec 6 Ord Dec 6
MORGAN, WILLIAM, Tredegar, Mon, Builder Tredegar Pet Dec 4 Ord Dec 4
NEVILL, JOHN GEORGE, Leeds, Surgeon Leeds Pet Dec 2 Ord Dec 2
NICHOLS, W., Brighton Brighton Pet Oct 31 Ord Dec 6
OSBORN, HENRY, Malda vale High Court Pet Oct 31 Ord Dec 2
PALMER, THOMAS, West Hartlepool, Painter Sunderland Pet Dec 5 Ord Dec 5
PARKSON, ALFRED, Catford, Commercial Traveller Greenwich Pet Dec 5 Ord Dec 5
PHIPPS, HORACE CALDER, Old Compton st, Licensed Victualler High Court Pet Nov 7 Ord Dec 4
POCH, HENRY, Glastonbury, Cattle Dealer Wells Pet Dec 4 Ord Dec 4
PRESTON, STEPHEN, Heywood, Lancs, Labourer Bolton Pet Dec 2 Ord Dec 2
SECKER, FREDERICK GEORGE, Heigham, Norwich, Nurseryman Norwich Pet Dec 6 Ord Dec 6
SHREATH, HENRY EDWARD, Bodmin, Cornwall, Cycle Agent Truro Pet Dec 4 Ord Dec 4
SEDMAN, KIT, Scarborough, Butcher Scarborough Pet Dec 5 Ord Dec 5
SMETHURST, EMMA, Uttington, Lancs, Fruit Dealer Manchester Pet Dec 5 Ord Dec 5
TAPLEY, EDWARD AUGUSTUS, Friday st, Manufacturers' Agent High Court Pet Dec 5 Ord Dec 5
WILLIAMS, LAURENCE AMBROSE, Wandsworth, 'Stock Jobber's Clerk Wandsworth Pet Dec 2 Ord Dec 2

Amended notice substituted for that published in the London Gazette of Nov 21:
VON SHACKY, WILLIAM, Gloucester ter, Hyde Park, Merchant High Court Pet Aug 3 Ord Nov 16

London Gazette.—TUESDAY, DEC. 12.

RECEIVING ORDERS.

ARNOLD, JULIAN TREGENNA BIDDULPH, THOMAS BOULTON SHREY, and WILLIAM CHANNING ARNOLD, Lincoln's inn fields, Solicitors High Court Pet Dec 7 Ord Dec 7
BOLWELL, MARY, Cardiff Cardiff Pet Dec 7 Ord Dec 7
BRANSON, WILLIAM THOMAS, Dunstable, Beds, Coal Merchant Luton Pet Nov 28 Ord Dec 7
COLLIER, GRAHAM EDWARD, Catford, Schoolmaster Greenwich Pet Oct 31 Ord Nov 21
CRIPPS, HENRY, Candle Green, nr Cheltenham, Bootmaker Swindon Pet Dec 8 Ord Dec 8
DAVIES, WILLIAM, Rhymney, Mon, Collier Tredegar Pet Dec 8 Ord Dec 8
DORLING, ROBERT ARTHUR, Little Ilford, Essex, Labourer High Court Pet Dec 8 Ord Dec 8
ELLETT, GEORGE, and THOMAS ELLETT, Bath, General Smiths Bath Pet Dec 8 Ord Dec 8
ELLIS, RICHARD, Nottingham, Furniture Dealer Nottingham Pet Dec 9 Ord Dec 9
FIRTH, DANIEL, Halifax, Builder Halifax Pet Dec 8 Ord Dec 8
FOX, JAMES, Swansea, Journalist Swansea Pet Nov 27 Ord Dec 8
GEORGE, WILLIAM JOHN, Fenny Stratford, Bucks, Farmer Northampton Pet Dec 5 Ord Dec 5
GILLITT, FRED, Northampton Northampton Pet Dec 6 Ord Dec 6
GREGORY, RICHARD, Swindon, Wilts, Butcher's Manager Swindon Pet Dec 8 Ord Dec 8
HARRIS, LEWELYN, Abercrom, Glam, Grocer Pontypridd Pet Dec 8 Ord Dec 8
HODGETTS, OWEN, West Bromwich, Traveller West Bromwich Pet Dec 7 Ord Dec 7
HUTCH, WILLIAM LOVELL, Kennington Park rd, Accountant High Court Pet March 3 Ord Dec 8
INNES, CHARLES, Newbiggin by the Sea, Northumberland, Painter Newcastle on Tyne Pet Dec 7 Ord Dec 7
KINSMAN, ALFRED FRANCIS, Saltash, Cornwall, Livery Stable Keeper Plymouth Pet Nov 23 Ord Dec 8
LAZARD, JOSEPH, Commercial rd, Leather Merchant High Court Pet Nov 4 Ord Dec 6
MARBLE, W C, Birmingham, Butcher Birmingham Pet Nov 23 Ord Dec 7
MARTIN, CHARLES, Hailsham, Sussex, Plumber Lewes Pet Nov 23 Ord Dec 7
MATTHEWS, MAIR, Birkenhead, Dressmaker Birkenhead Pet Dec 7 Ord Dec 7
MOORE, CHARLES STAPLES, Stapleford, Cambridge, Grocer Cambridge Pet Dec 9 Ord Dec 9
MOSE, THOMAS STICK, Fensholt, House Decorator Cardiff Pet Dec 7 Ord Dec 7
NEWSON, SEPTIMUS JONES, Tooting, Builder's Journeyman Wandsworth Pet Dec 6 Ord Dec 6
NEWSOME, JOHN, Buxton, Plumber Stockport Pet Nov 29 Ord Dec 8
ROBINSON, WILLIAM, Darlington, Cart Builder Stockton on Tees Pet Dec 6 Ord Dec 6
ROSENBERG, M B, Blomfield st High Court Pet Nov 13 Ord Dec 7
SEDDLEY, JOSEPH PEARSON, Manchester, Grey Cloth Salesman Manchester Pet Dec 8 Ord Dec 8
SMITH, GEORGE TAYLOR, Leeds, Wine Seller Leeds Pet Nov 13 Ord Dec 8
SPEIRS, EDWIN ROBERT, Waterloo pl, Insurance Agent High Court Pet Nov 21 Ord Dec 7
STOW, JOHN STANTON, Cardiff, Architect Cardiff Pet Dec 8 Ord Dec 8
TAYLOR, JAMES OTTO, Cheltenham, Butcher Cheltenham Pet Dec 7 Ord Dec 7
TOOLEY, ROBERT DENT, Great Yarmouth, Corn Merchant Great Yarmouth Pet Dec 8 Ord Dec 8
TUCKEY, HENRY, Long Lawford, Warwick, Builder Coventry Pet Dec 8 Ord Dec 8
VENUS, CHARLES, Newhaven, Journeyman Baker Lewes Pet Dec 7 Ord Dec 7
WATKINS, JOSEPH, and STUART FIELD BYGRAVE, West Smithfield, Provision Merchants High Court Pet Dec 7 Ord Dec 7

FIRST MEETINGS.

ALEXANDER, GEORGE, Middlesbrough, Commercial Traveller Dec 29 at 3 Off Rec, 8, Albert rd, Middlesbrough
ARNOLD, JULIAN TREGENNA BIDDULPH, THOMAS BOULTON SHREY, and WILLIAM CHANNING ARNOLD, Lincoln's inn fields, Solicitors Dec 19 at 2 30 Bankruptcy bldg, Carey st
ATTEY, JOHN WILLIAM, Sunderland, Shipbroker Dec 19 at 8 Off Rec, 25, John st, Sunderland
ATERS, ALFRED, Old Kent rd Dec 19 at 12 Bankruptcy bldg, Carey st
BARNARD, CHARLES F, Birmingham, Accountant Dec 22 at 19 174, Corporation st, Birmingham
BOOTH, BRIDGET, Kendal, Grocer Dec 23 at 12 Grovesnor Hotel, Stramontage, Kendal
CANDLER, JOHN WILLIAM, NELSTON, Pickering, Yorks, Ironmonger Dec 19 at 11 30 Off Rec, 74, Newborough, Scarborough
CHAFFEY, GEORGE, Wimborne Minster, Dorset, Baker Dec 19 at 1 Off Rec, Endless st, Salisbury
CHAPMAN, THOMAS, Sheffield, Jeweller Dec 19 at 3 Off Rec, Fivtree ln, Sheffield
COOK, JOHN BAXTER, Ipswich, Tailor Dec 19 at 2 Great Eastern Hotel, Liverpool
CRANE, WILLIAM, and CHARLES HENRY CRANE, Smethwick, Stafford, Bakers Dec 19 at 2 County Court, West Bromwich
DE BEER, MARY JOSEPHINE, Bournemouth, Court Milliner Dec 19 at 12 30 Off Rec, Endless st, Salisbury
DRAY, FRED G, Portsmouth, Engineer Dec 19 at 3 Off Rec, Cambridge junct, High st, Portsmouth
DUGGAN, WILLIAM, Birmingham, Grocer Dec 22 at 11 174, Corporation st, Birmingham
EDWARDS, EDWARD, Pontypridd, Glam Dec 19 at 12 135, High st, Merthyr Tydfil

ELLETT, GEORGE, and THOMAS ELLETT, Bath, General Smiths Bath Dec 20 at 12 30 Off Rec, Baldwin st, Bristol
FORESTER, ARTHUR, Hutton le Hole, Durham, Tailor Dec 19 at 4 Off Rec 25, John st, Sunderland
GILLITT, FRED, Northampton, Leather Merchant Dec 20 at 12 30 Off Rec, County Court bldg, Sheep st, Northampton
GRANT, JAMES, Walsall, Journeyman Butcher Dec 20 at 11 30 Off Rec, Walsall
GRIFFITH, WILLIAM, Portsmouth, Builder Dec 19 at 2 30 Off Rec, Cambridge junct, High st, Portsmouth
GRIFFITH, JOHN, Salford, Railway Signalman Salford Dec 20 at 2 30 Off Rec, Byrom st, Manchester
HARPER, RICHARD BLUCHER, Willenden, Civil Engineer Dec 20 at 12 Bankruptcy bldg, Carey st
IRELAND, MARK FREDERICK, New Swindon, Wilts, Fitter Dec 20 at 10 15 Off Rec, 46, Cricklade st, Swindon
KIMPTON, GEORGE, Mordlake, Surrey, Builder Dec 19 at 12 24, Railway app, London Bridge
LANE, SAMUEL EDWARD, West Bromwich, Yeast Merchant Dec 19 at 2 5 County Court West Bromwich
LIGHTFOOT, CHARLES, Luton, Beds, Confectioner Dec 21 at 10 15 Chamber of Commerce, 53, George st, Luton
LINCOLN, THOMAS FREDERICK, and HORACE JOHN LINCOLN, Gt Yarmouth, Ironmongers Dec 19 at 12 30 Anchor Mart, Tokenhouse yard
LISTER, EDWARD, Kennington, Tailor Dec 20 at 2 30 Bankruptcy bldg, Carey st
LUMLEY, CLAUDE BASIL, Coventry st, Solicitor Dec 20 at 11 Bankruptcy bldg, Carey st
MATTHEWS, MAIR, Birkenhead, Dressmaker Dec 20 at 12 Off Rec, 36, Victoria st, Liverpool
MILLS, HENRY, Adelaide rd, Chalk Farm, Bookmaker's Clerk Dec 19 at 2 30 Bankruptcy bldg, Carey st
MONICO, LUCIO, Marylebone rd Dec 19 at 12 Bankruptcy bldg, Carey st
NEWSON, SEPTIMUS JONES, Tooting, Builder's Journeyman Dec 21 at 3 30 24, Railway app, London bldg
PARKSON, ALFRED, Catford, Commercial Traveller Dec 12 at 11 30 24, Railway app, London Bridge
PEACOCK, JOHN EDWIN, Liverpool Dec 20 at 2 Off Rec, 35, Victoria st, Liverpool
PORCH, HENRY, Glastonbury, Cattle Dealer Dec 20 at 12 Off Rec, Baldwin st, Bristol
PULLIN, JAMES, King's Heath, Worcesters, Coal Merchant Dec 20 at 11 174, Corporation st, Birmingham
PURCELL, CHARLES, Leighton Buzzard, Dairyman Dec 19 at 11 30 Off Rec, St Paul's sq, Bedford
SAGE, J, Tooting, Builder Dec 21 at 12 24, Railway app, London Bridge
SECKER, FREDERICK GEORGE, Norwich, Nurseryman Dec 20 at 3 Off Rec, 8, King st, Norwich
SHUTE, FRANK ADIE, Nuneston, Tailor Dec 19 at 11 Off Rec, 17, Hertford st, Coventry
TAPLEY, EDWARD AUGUSTUS, Friday st, Manufacturers' Agent Dec 21 at 12 Bankruptcy bldg, Carey st
TUCKEY, HENRY, Long Lawford, Warwick, Builder Dec 19 at 12 Off Rec, 17, Hertford st, Coventry
WATKINS, JOSEPH, and STUART FIELD BYGRAVE, West Smithfield, Provision Merchants Dec 21 at 2 30 Bankruptcy bldg, Carey st
WILLIAMS, LAURENCE AMBROSE, Wandsworth, Stock Jobber's Clerk Dec 19 at 11 30 24, Railway app, London Bridge

ADJUDICATIONS.

BARRATT, FREDERICK, Findon, Sussex, Trainer of Horses Brighton Pet July 29 Ord Nov 30
BOLWELL, MARY, Cardiff Cardiff Pet Dec 7 Ord Dec 7
CRIPPS, HENRY, Candle Green, nr Cheltenham, Bootmaker Swindon Pet Dec 8 Ord Dec 8
DORLING, ROBERT ARTHUR, Little Ilford, Labourer High Court Pet Dec 8 Ord Dec 8
DUGGAN, WILLIAM, Birmingham, Grocer Birmingham Pet Nov 29 Ord Dec 8
ELLETT, GEORGE, and THOMAS ELLETT, Bath, General Smiths Bath Pet Dec 8 Ord Dec 8
ELLIS, RICHARD, Nottingham, Furniture Dealer Nottingham Pet Dec 9 Ord Dec 9
FIRTH, DANIEL, Halifax, Builder Halifax Pet Dec 8 Ord Dec 8
GILLITT, FRED, Northampton, Currier Northampton Pet Dec 6 Ord Dec 6
GREGORY, RICHARD, Swindon, Wilts, Butcher's Manager Swindon Pet Dec 8 Ord Dec 8
GREGG, ARTHUR THOMAS, New Brompton, Kent, Butcher Rochester Pet Nov 18 Ord Dec 7
DAVIES, WILLIAM, Rhymney, Mon, Collier Tredegar Pet Dec 8 Ord Dec 8
GEORGE, WILLIAM JOHN, Fenny Stratford, Bucks, Farmer Northampton Pet Dec 5 Ord Dec 5
GRIFFITH, JOHN, Salford, Railway Signalman Salford Pet Dec 5 Ord Dec 5
HARRIS, LEWELYN, Abercrom, Glam, Grocer Pontypridd Pet Dec 8 Ord Dec 8
HARRISON, CARMEL, and INGRAM JAMES CROFTS, Lincoln's inn fields, Solicitors High Court Pet Oct 30 Ord Dec 11
HODGETTS, OWEN, West Bromwich, Traveller West Bromwich Pet Dec 7 Ord Dec 7
HOULFORTH, ROBERT MARTIN, Fenchurch av High Court Pet Sept 7 Ord Dec 8
HOWARD, DANIEL, Leyton Green, Essex, Grocer High Court Pet Nov 14 Ord Dec 7
INNES, CHARLES, Newbiggin by the Sea, Northumberland, Painter Newcastle on Tyne Pet Dec 7 Ord Dec 7
LIGHTFOOT, CHARLES, Luton, Bedford, Confectioner Luton Pet Dec 6 Ord Dec 9
LISTER, EDWARD, Kennington, Tailor High Court Pet Nov 15 Ord Dec 9
LUTHERLAND, LOUIS, Altrincham, Coachbuilder Manchester Pet Nov 25 Ord Dec 9
LONGLEY, THOMAS JAMES, Mark ln, Timber Merchant High Court Pet Nov 8 Ord Dec 7